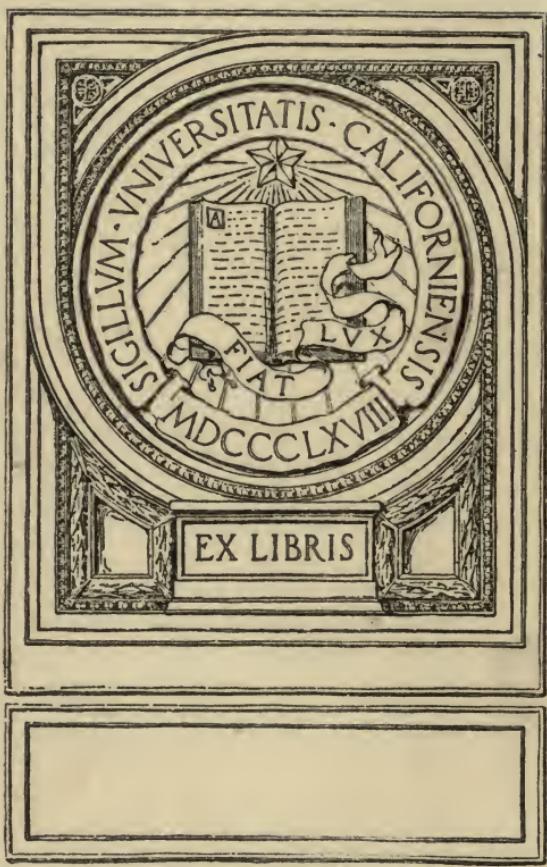


HF
5726
W6

UC-NRLF

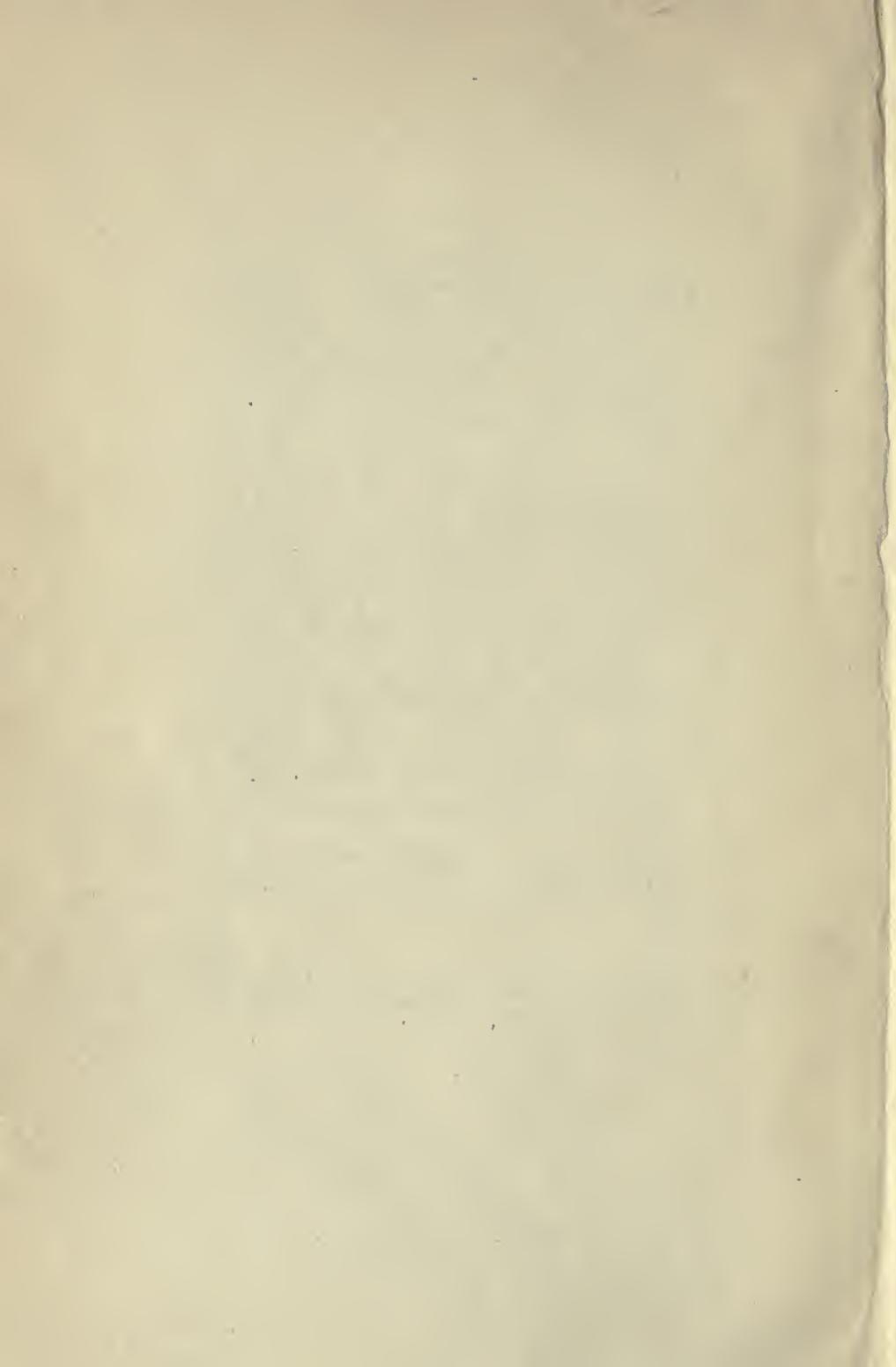


\$B 280 491





Digitized by the Internet Archive
in 2007 with funding from
Microsoft Corporation



HOW TO WRITE A BUSINESS LETTER

FOR USE IN OFFICES, SCHOOLS, AND
AS A GENERAL REFERENCE BOOK

By
CHAS. R. WIERS
BUFFALO, N. Y.

1915
PRESS OF GIES & CO.
BUFFALO, N. Y.

26 Dec 19

HF5726
W6

Copyright, 1915
BY CHAS. R. WIERS

CONTENTS

By Way of Introduction	7
Requirements of a Correspondent	9
Transcriber	14
Spelling	17
Paper and Printing	18
Brevity	19
Courtesy	20
Clearness	23
Sincerity	25
Sentiment	26
Superfluous Expressions with Revisions	27
Headings	41
Introductions	41
Salutations	42
Acknowledgments	43
Referring to Former Letters	43
Paragraphing	44
General Information	44
Forms	52
Concessions and Arguments	56
Extent of Responsibility	57
Concluding Paragraphs	59
Complimentary Conclusions	60
Signature	60
Structure of a Letter	62
Form for Addressing Envelopes	63
How to Dictate	64
Letters Ordering Goods	67
Letters of Acknowledgment	67
Letters Containing Enclosures	71
Letters of Request	74
Letters Answering Inquiries	75
Dunning Letters	79
Letters Answering Complaints	82
Letters of Endorsement	94
Letters of Recommendation	96
Letters of Commendation	97
Sales Letters	100
Miscellaneous Letters	109

BY WAY OF INTRODUCTION

IT is computed that there are written in the United States an annual average of eight letters for every man, woman and child of our population. In other words, nearly 650,000,000 letters are handled once in every twelve months.

There is no practice so common as letter-writing. There is no one factor in the world of commerce upon which so much depends, nor no method of communication in our social life quite so delightful. If the sending of letters should become illegal, untold bonds of friendship would be broken, business paralyzed and thousands denied the means of a livelihood.

Letter-writing is rapidly becoming one of the first essentials of a young man's ability. It is recognized as an all-powerful influence in determining where a position may go. It is not enough to be able to write a "good hand," but the young man of today must be able to marshal his thoughts in such a way as to carry weight, interest, attention and conviction.

Letter-writing is also the best and cheapest means for creating sales. When Uncle Sam can take a letter into any part of this country of ours, many are realizing that if they can only get a correspondent capable of placing the facts before a possible purchaser in a convincing manner, the salesman can be withdrawn. The ordinary salesman of ability, getting a salary of \$2500 a year, will cost another \$2500 a year to send him around the country. \$5000 a year spent in letter-writing, paying the correspondent the same salary the salesman is paid, will bring a house in contact with fifty times as many people.

So much for the importance of the subject. Now read, study and think about what follows, with a firm resolve to get more familiar with the fascinating and profitable art of doing business by letter.

HOW TO WRITE A BUSINESS LETTER

Requirements of a Correspondent

It is not my purpose in the rather limited space of this book to discuss the merits or demerits of any particular company, or sales method, but rather to describe the kind of a letter that will grip and hold a customer. Such a letter, generally speaking, is not given the attention it deserves. We often overlook the importance of it entirely because we seem to believe that our whole work is triumphantly finished when we get orders, whereas it has only begun. The first order gets your customer started with you, and that is about all. The second order is the beginning of your profit, but whether it ever comes or not will depend upon the treatment you give your customer when handling his first order. Advertising is selling, and selling is advertising. The permanent results of one, or both, rest upon the satisfaction of the customer. This fact will serve to suggest that the policies of the Advertising and Selling Departments of any business should always be in harmony. Neither one can operate successfully without the fullest co-operation of the other. An advertising manager who inaugurates a campaign should enlist the help and sympathy of the sales manager before he starts, so that when the returns begin to come, both will be working hand in hand along definite and well understood lines.

Now we come to the fact that letters are human, and if they are good there must be good men back of them—men of thought, of kindness, and of irreproachable character. Men of such caliber ought to stand second to none in any organization. And just as soon as the commercial world gets rid of a few hundred, at least, of its antique sayings and formalities, and wakes up to what can be accomplished through a letter of good sense and fine personality, you will find that a business office without one or more first-class correspondents, commanding a first-class salary in proportion to the importance of their work, will indeed be a novelty. As to what kind of a man makes the best correspondent, I should say that—

First. He should be liberally educated in the school of hard knocks, be thoroughly optimistic and broad enough to view things in more ways than one. High school and college education will always be an invaluable asset, but neither will ever make a finished correspondent nor a real business man.

Second. He should be tactful. Tact, more easily comprehended than defined, is one of the main contributors to an effective letter. It may be aptly termed a combination of quickness, firmness, readiness, good temper, and facility. Something which never offends, never excites jealousy, never provokes rivalry, never treads upon other people's toes. Nothing can take the place of tact. It is the shrewd correspondent's most powerful aid. Probably in the ordinary business life tact has done more than genius.

Third. He should be a keen observer. You have seen men start to a certain place on a certain mission. You have anticipated their return with much interest. You have found that very few of them ever came back laden with knowledge, while the others were no better than when they started. You have known of lands going to waste, machinery rusting by the way-side and priceless time being sacrificed because men refused to keep their eyes open. So it is in the field of service. The public is neglected every day because those who are expected to serve are asleep at the switch. Let us open our eyes and keep them open.

Fourth. He should have a pleasant disposition—the kind that puts sunshine into a "Good Morning" and sends a customer away with an agreeable impression of his ability to please. Men and women who have not mastered the great art of self control are not eligible to serve the public. Those who cannot smile in the face of defeat or find it beneath them to greet the urchin of the alley with the same cordiality as the banker on the avenue are a positive hindrance to the progress of any firm. Learn to smile, learn to be decent and generous and noble to everybody, and the world with its favors and burdens and troubles will make a beaten path to your door and return encouraged and inspired.

Fifth. He should be guided by a sensible degree of self-confidence. Unless he believes in himself, not to the extent of getting enlargement of the cranium, which is an awful disease, but to that of impressing others that he can make things come to pass, he soon resembles a cipher with the rim knocked off. Moreover, a correspondent must believe implicitly in his employer, and the goods he sells, or else his product will bring dishonor to him and injustice to those he is expected to influence.

Sixth. He should be a living embodiment of the kind of enthusiasm that enriches and inspires. A great engine standing silently upon the track may represent the genius of a hundred men, but it requires steam to move its wheels. What steam is to one of these ponderous pieces of mechanism, enthusiasm is to a man. It's the driving power, it's the vital spark—the Alpha and the Omega of all worth-while achievement.

The best way to make a correspondent enthusiastic is to let him serve a brief apprenticeship in the various manufacturing departments before he writes any letters, as no man can impart to another what he does not know himself. In our business we conduct a school for our new correspondents, in which we teach them the company's policy, while for those who have taken up actual work we hold meetings every two weeks, when we have written examinations, talks by buyers and heads of departments, or a review of the results shown by our readers. Outside of the methods already mentioned we try in so far as possible to get our correspondents acquainted with the quality of our products by using them in their own homes. Our plan of education prevents the sending out of senseless and indifferent letters, although there are still times when we fail to hit the bull's-eye. A short time ago while examining the letters of one of our young men, I found that one of his answers to a coffee complaint practically agreed with the customer's statement that it was no good. I sent for the young man and told him that I did not believe he liked our coffee. He said I was right. I asked him why, only to receive the answer that his mother had used it about a year previous with such poor results that she had left it alone ever since. I then asked him if

he were positive the coffee was at fault. "Yes, sir," he answered most emphatically, adding that his mother was an expert in preparing coffee. That night the young man took another can home with the suggestion that his mother subject it to a more careful test. Two days later he reported that the results were fine. On the strength of his report he was given an opportunity to write another letter on the same complaint. The difference was like that between daylight and darkness. His first letter was a huge joke because he did not know what he was talking about, and as such it was on a par with thousands of other letters sent out daily from business offices all over this country. His second letter did him credit because the knowledge he had acquired of our coffee by subjecting it to an intelligent test enabled him to write in a way that would convince and enthuse any person susceptible to reason.

Seventh. He should be a diligent student of human nature. To understand human nature; to be able to read men, their moods, their temperaments, their intensity; to discover their vanity, their vulnerable points, their likes and dislikes, are every bit as necessary to the man who seeks to serve the public advantageously as paint and brush and canvas are to the artist.

Eighth. He must have the power of imagination, and at times it will not be out of place for him to do a little dreaming. The man who can get away from the boundaries of his own little world into the world of the other man can be relied upon to write letters that will be big and broad and gracious in spirit from start to finish.

Ninth. He should have a very definite idea of his individual influence. Many men say much too often that if they were only gifted like their neighbor, for example, they would perform deeds and dispense pearls of wisdom that would make their fellows look upon them with envy. My business brother, have you ever stopped to think, in your wasted moments of jealousy, that there are no two of us just alike? Have you ever thought of what a monotonous place this earth of ours would be if we all had equal ability? As a matter of fact, nobody ever looked upon this universe from your point of view—no one will ever see it again as

you behold it now. None can live your life for you, perceive with your senses, or walk precisely in your footprints. Every time you crook your little finger or raise your foot you are doing something that has not been done and that no one can do for you. Every thought and act differentiates you from the rest of mankind. There is nobody just like you, there never was, there never will be. It follows, then, that you are the only one who can do the work that has been put into your hands as a business man for your own mind to direct.

The poorest, the weakest, has his place in the scheme of creation, as well as the richest and the strongest. When you came into the world you took your place. You may exchange it for a more fortunate point of vantage, you may eventually seek a lower level or untoward circumstances may thrust you down to it. But in elevation or depression you cannot escape your bounden duty to acquit yourself manfully in your station. You are one of a vast marching company with faces resolutely set in the same direction, but instead of losing your independence, with each day that passes you are becoming more and more your own master, having to do your own work, living your own life to the fullest and most useful purpose.

If this rightly describes our individual responsibility, it follows that when we pull and work together along sane and consistent lines there is nothing that we cannot accomplish for the betterment of humanity. Emerson says that—"Concentration is the secret of strength." The sun's rays if focused and harnessed would furnish light and power for the world. So it is with business men. We have much individual strength which we are using in some quarters to splendid advantage, but we are not doing all that we might because a selfish ambition keeps us from understanding that man is actually his brother's keeper. The moment we measure up to the absolute truth of that doctrine our differences and difficulties will disappear; east, west, north and south will be merged into one, and we shall march forth as a united army with sufficient power and strength to triumph in any legitimate cause that may engage our attention.

Tenth. He should have his every move dominated by a helpful spirit. Few men seem to believe when they start to compose a letter that it must be truly helpful from start to finish. The average letter writer gets an idea at 8:30 and then seeks to have it whipped into shape to convert the multitude at 9:30. Gerald Stanley Lee in his admirable book on "Crowds" was right when he said that—"Christ was crucified because the crowd was in a hurry." The public is being crucified every day because our modern commercialism craves the shekels and these in a hurry, no matter what may happen in the operation. A letter has no permanent value to it unless it is written deliberately, with the idea of helping the person addressed. To get an order for something from some person who can ill afford the expenditure is of no credit to the one who gets it unless the purchase confers a real benefit. To influence somebody else to do this or that and then stand all puffed up asking others to behold your achievement is a hundred miles from being creditable unless the performance actually represents a signal contribution to real character.

Transcriber

The real transcriber is the one with good common sense—who will take a personal pride in every word she transcribes—who will not write blindly or thoughtlessly, but who will examine the letter as she proceeds to find out if it expresses the sense of the dictator. In many of our best and largest offices, the transcriber receives little, if any, encouragement. She is looked upon as an ordinary machine and very properly performs her work with that idea constantly in mind. A transcriber should be educated to use her head along with her hands. Her salary should be regulated by the quality of her work and the thought and spirit she puts into it. When she works like a genuine woman, instead of a machine, give her plenty of latitude—put some dignity into her position and reliance in her as an individual. Make her a personage of account, your most valued assistant.

No correspondent should ever accept from a transcriber a letter containing blots, erasures, or interlineations. Every letter

she writes should be clean from start to finish and stand as a distinct monument to a thorough worker with a personal interest in everything she does. Every time a poorly-written or badly-punctuated letter is accepted and signed, the dictator does himself an injustice and deprives the transcriber of needed discipline.

THE TRANSCRIBER'S RESPONSIBILITY TOWARD A LETTER

Quite frequently a transcriber believes she has no responsibility toward a letter except to write it in some style, haphazard or otherwise. The truth of the matter is she has a duty far beyond that; unless she realizes it, her position will be filled in an apologetic fashion. It is for her to understand that the composition and appearance of a letter go hand in hand; if one is neglected there will be a tendency to ignore the other. She should master the intricacies of composition and discipline her mind in all that bears on correctness and appearance. The dictator gives her the letter, she gives it to the other man and the other man judges a house by its letters. If they are slovenly in appearance and weak in presentation, it is right to conclude that an order will receive the same attention. The care one gives to personal appearance should be applied to a letter, so that when it leaves the office it will be a creditable representative of a great house, fit to win favor anywhere. Quality in a letter should be given preference to everything else. It is no criterion to say of a transcriber that she transcribes one hundred or one hundred and twenty-five letters daily. Every transcriber ought to transcribe in proportion to her ability, but never any more than she can do neatly and thoroughly. Work done carelessly today means that is must be done over tomorrow.

UNCONSCIOUS OPPORTUNITY TO BE NON-PROGRESSIVE

The greater part of a transcriber's position consists in putting into a presentable condition the words of someone else. She has the best kind of a chance to develop into a sort of a machine. Unfortunately, that is what she ordinarily does. She reaches that stage because she does not think. She throws the entire responsibility on the dictator, with the apparent belief that she

is one of the parts of the typewriter. The typewriter is nothing but a piece of complicated mechanism. A transcriber is also an embodiment of mechanism, but of a much finer character. Her part in the commercial world is important. She can easily increase her importance by divorcing herself from machine methods and thinking about the work allotted to her, and while a letter is being transcribed, examine it to see if there is actually any sense in it. Oftentimes a correspondent becomes confused and dictates expressions that are absolutely senseless. A wide-awake transcriber will detect such inaccuracies if rigid thought is applied to her work. The broad correspondent will appreciate a reminder of such errors. Between the transcriber and correspondent there should exist a bond of mutual helpfulness. Co-operation of such a nature will produce a finished product that will reflect credit on the individual efforts of both, as it will upon the firm. Think about your work; think about the way to shape up a letter so its parts will stand out to the best advantage; think about what constitutes good sense in an expression; think about the firm's policy; think about the person to whom you are writing, and try to apply the same degree of enthusiasm that should characterize the efforts of a high-grade correspondent.

MISTAKEN UNDERSTANDING OF AN EFFECTIVE LETTER

It is absurd to say that the ultimate success of a transcriber's position depends entirely upon what she may know about capitalization and punctuation. Any one who is anxious to be a first-class transcriber should study the principles of correspondence from A to Z. You will never be capable of transcribing a letter in the best way unless you know what constitutes a good letter. You cannot detect an error in a letter if you do not know where to look for it. You can never expect to be much of anything but a mere machine if you do not look upon your work as something which requires not only a typewriter but a liberal application of brains. What is more, if you have a broad knowledge of the principles of successful letter-writing you will not only be able to do better work but much more of it.

Spelling

Bad spelling is one of the most marked deficiencies in clerical help. With dictionaries so cheap and so accessible, there is no excuse for one who habitually misspells. A well-written, carefully-composed letter counts for nothing if even a small part of it is misspelled. When constructing a letter, never guess at the spelling of any word. Whenever a doubt exists, consult the dictionary so as to assure yourself that every word is absolutely correct. Thomas Jefferson, in one of his admirable letters to his daughter Martha, says:

“Take care that you never spell a word wrong. Always before you write a word, consider how it is spelt. If you don’t remember, turn to the dictionary. It produces great praise to a lady or gentleman to spell well.”

Lord Chesterfield, a noted authority in the polite world, writes to his son as follows:

“I must tell you that orthography in the true sense of the word is so absolutely necessary for a man of letters or a gentleman that one false spelling may fix endless ridicule upon him for the rest of his life.”

Up in Michigan an estate of \$100,000 was thrown into the courts because the testator misspelled a word. He willed the bulk of his money to a home for indigent women. He spelled it “indignant.” His maiden aunts fought so hard that the latter adjective fitted them perfectly. The court held that the spelling so clouded the meaning of the will that the aunts were entitled to a share of the estate.

Many transcribers frequently make such errors in their spelling as to leave a letter in a pitiable condition. Be very careful about your spelling. Also, be careful about guessing at statements, the plan many use as a last resort when notes are not plain, or dictation in phonograph is not clear. Dictators often receive letters mangled beyond recognition because the transcriber has applied a distant meaning and spoiled the sense of what the dictator intended to convey. This again emphasizes the necessity of being familiar with the vital elements of correct expression. You are not to hazard opinions on a proposition not fully understood.

It is your duty to be right—to proceed intelligently. If you do not know what to say or what to do, stop and ask questions. A person never gets west by proceeding directly eastward. If you are in the habit of permitting meaningless expressions to go by unnoticed, your methods of doing your work need disciplining. You may not have known that you were on the wrong road, but you are. Turn around and go the other way, thus making your work count for something permanent and substantial.

USE AND ABUSE OF WORDS

Every transcriber should study, in so far as possible, the derivation, meaning and application of words. Words to either a dictator or a transcriber are like paint and brush in the hands of an artist, but useless without the knowledge to apply them. Hundreds of people have large vocabularies, but do not know how to use them to advantage. This shows how necessary it is when mastering the spelling of a word to become familiar with its definition and correct application. Every word improperly used is like putting poor material into a foundation.

Paper and Printing

The next in line in the making of a distinctive letter is the paper and printing. Cheap paper and a corresponding grade of envelopes are indicative of a cheap house. They retard sales and invariably create an unfavorable impression; and because they are not conducive to good results is just why every firm with a desire to get the most out of its letter-writing should be scrupulously careful to use only the best paper and envelopes obtainable. White paper, linen or otherwise, is recommended above all others because it combines quality, dignity and individuality. Closely associated with the paper is the printing and lithographing, which if neglected or overdone will destroy the purpose of the letter and make the firm back of it an object of ridicule.

To forestall any such thing, how should a letter-head be prepared?

First of all, avoid the circus poster style, and aim to explain your business in a few words, with the aid of neat and simple type. Eliminate all deception. Don't reproduce a ten-story building when your establishment occupies only one room in it. Don't show a view of your factory buildings spread all over Christendom, when they occupy only a corner lot of a small block. Don't print on your letter that it is from some particular department, that it was dictated by "A," examined by "B," and checked by "C," when your whole outfit consists of only one department and one clerk. The absolute truth on your letter-head, both in word and picture will always look better and carry more genuine conviction than a fancy mass of lithographed lies and exaggerations.

We now come to a brief study of the features that should be conspicuous in the letter itself.

Brevity

This one subject alone is being preached indiscriminately from the alleys and housetops until today an impression has gone abroad that a letter with some length to it must inevitably result in failure. Brief letters are all right when they are in order, but mighty bad when the case deserves something else. Business managers should recognize this, even though they are afflicted with the habit of hanging neat little cards all over the office with the preaching on them—"Be Brief". Trivial matters, such as acknowledgments, require only a few lines, while facts bearing upon a complaint should never be placed before a customer sparingly. And in no instance should a man ever get a brief letter because you look upon his request or complaint as being insignificant, or because he has said something that on the spur of the moment makes you angry. Letter writers often become so smitten on themselves or the greatness of their house as to believe that things small to them must be small to the customer. The truth is that what may seem small to you is often big to him. His perspective is the one to which your letter should always be addressed. His questions, complaints, or whatever they may be,

deserve to be treated seriously. His criticisms, even though brutal, should always be answered with the utmost courtesy. The points made by him should all be covered in detail, so he will be convinced that you are not a dodger nor a man who gives his time and energy grudgingly.

In the case of complaints, the correct handling of which determines much of the success of any business, you will find that in a general way they resolve themselves into two classes—(1) actual trouble; (2) inability of customer to use an article intelligently.

Trouble cases deserve a thorough and liberal proposal for immediate adjustment. The letters bearing upon them should be clear, short, sympathetic, and courteous, but strictly to the point. A man who is in trouble must be helped out of it quickly. Quite the opposite is the case where it becomes necessary to patiently educate a customer who hasn't been able to use something bought of you because of its complications. He is entitled to a technical description, together with detailed instructions, and last, but not least by any means, to an assurance that you want him to write again provided he has any further trouble. You could not do justice to such a man in a short letter.

The art of writing a brief letter should be rigidly cultivated, but if brevity is overdone, the finished product is sure to be curt and inexpressive. The result is an offended or dissatisfied customer, and a man or woman in that frame of mind can do more harm to the square inch than any other animal that has ever been brought into captivity.

Courtesy

Courtesy in either a written or verbal transaction draws men together quickly. It creates a feeling of mutual respect and contributes much to the right adjustment of the very worst difficulties. I recall that only a short time ago a correspondent brought me a letter from a customer, read it to me, and then added that he had made up his mind to heap coals of fire upon the writer's head.

I told him to put the letter aside until morning, when the storm would probably pass over. If not, the letter was to be returned to me again. This course was advised because no man has any authority to write a letter when he feels like a wild animal. Dis-courtesy is usually born when the animal, and not the man, is in evidence, and discourtesy is what is responsible for a good share of our business entanglements. Surely, it will not be an exaggeration to say that discourtesy and ingratitude are much too common nowadays, and to the shame of modern civilization we are traveling so fast that often the finer things of life are trampled in the dust. But regardless of the speedy demands of the times the fact still remains that no life is so rich as the one that contributes something to the happiness of another. Courtesy, kindness and consideration are the bulwarks of safe and sane business. He who preaches a doctrine to the contrary is in the same class with the poor misguided individual who sold out for a mere mess of pottage.

A genuine letter represents conversation at a distance—a passing revelation of human nature. The pleasantries usually applicable to personal contact with a man may be applied with equal force in a letter. It is true we do not say as much in a letter, but, nevertheless, the principle is the same. Slang of the decent kind such as occasionally gives ease and life to an expression may be used to advantage, while that of the alley and bar-room type should be studiously avoided, as should all of the other reckless sayings that smack of the street. Another thing to omit is sarcasm. Some wise man has defined this as the "devil's dialect." It is certain that any man guilty of writing a sarcastic letter has certain devilish instincts. When you want to talk to your customer through a letter, do it kindly, do it friendly, so when the letter is finished you will feel good all over because you have acted the part of a gentleman in all that the word expresses.

If an order is delayed or a mistake made (and such things are sure to inconvenience your customer), tell him the honest cause of it all and say with all the frankness at your command that you are heartily sorry. An honorable letter devoid of smartness, in which

you give the other man a square deal, will produce gain for you instead of loss and antagonism. Be frank in your letters. Say just what you mean and no more. When you write, put self in the background and the customer in the foreground. Give his interests precedence over everything else. Favor him even though it may hurt your pride and take an awful crimp in some of your narrow opinions as to what constitutes real justice. Don't imagine, as many peanut minds do, that a letter should resemble an abbreviated edition of "Puck." Business is a mighty serious game and for that reason business letters should be filled with brass tacks instead of funny stories and antiquated jokes. The same warning is applicable to cleverness, which is too often used by writers who unfortunately believe that the parading of their own smartness is preferable to sincerity and directness.

"The clever advertisement may be and generally is the poor advertisement. It is pretty, it is attractive, but its title to notice arises from the fact that it is a work of art, not from the fact that it impresses the idea of the thing advertised upon the mind of the reader.

"So the 'clever' catch phrases of 'Sunny Jim' and his philosophy are deeply impressed upon the minds of his readers—the merchandise not at all.

"The 'smile that won't come off', in the minds of the public, is as far away from Quaker Oats as if it had not been printed upon the advertisement.

"It is a mistake, I believe, to place any value on the kind of cleverness that produces a thought, that sinks deep into the mind, but in sinking deep, does not draw with it a strong impression of the goods advertised.

"And so with a speaker when addressing an audience. If one remembers the speaker for some 'clever' peculiarity, he usually forgets the subject upon which he spoke, but if he remembers the thought the speaker endeavored to convey, it matters not whether he remembers the speaker, as the thought is the thing to remember.

"The salesman, too, very often impresses his own cleverness

upon the trade, and they not only forget his house and his merchandise but forget to buy from him.

“The thought of the merchandise is the thing in salesmanship.”

Clearness

In a thousand and one cases, the intelligence of the customer is not equal to yours. You can write to him and shoot directly over his head, or you can write in a way that will make him see you have something for him and that you want him as a customer. The latter is the sensible course to pursue. A wise correspondent studies the man to whom he is writing from the letter he is to answer. He selects his phraseology in so far as possible to meet the customer's age, sex and intelligence. He doesn't invent a lot of pretty stock paragraphs, and then apply the same dose to all comers without ever stopping to think that the medicine good for Jones might kill Smith, even though the cases were identical. If you want to see this point still further, take two letters bearing on the same subject. Both letters will be different because the persons writing them are sure to be different in ability and temperament. If persons are different, the letters written to them should also be different. Men are pleased when they are singled out from the crowd and treated individually, yet with a full application of the firm's general policy. The best letter results from using only the simplest words, preferably those of one syllable, having aptness and plenty of real life. Don't use phrases, sentences, or expressions susceptible of double meaning, words or quotations from foreign languages, fancy “figures of speech” or high-sounding words of doubtful meaning.

Solomon once said that—“Words fitly spoken are like apples of gold in pictures of silver.” Solomon knew what he was talking about. His wisdom was good hundreds of years ago, and, peculiar as it may seem, its value has not diminished with the years. To a correspondent or an advertising man words are instruments for good or evil. They build or destroy—they attract or repel.

Unfortunately, they do more repelling than anything else because too many of us insist upon using words that the greater number of people do not understand. One customer wrote us recently and asked what we meant by "remittance" in the sentence—"Your remittance is insufficient." We immediately changed it to—"You didn't send us enough money." Another asked for the meaning of the word "reverse," and on the strength of this we changed—"Write your answer on the reverse side of this sheet"—to—"Write your answer on the other side of this sheet." You will doubtless concede that both of these revisions, which, by the way, were inspired by customers, are a decided improvement. More of a similar character might be cited but these two are quite enough to prove that a letter with the punch must be a picture of simplicity.

Some of you will not agree with this conclusion. However, I am glad to emphasize it because a writer in "Printers' Ink" recently said that a letter might be too simple. Did Christ ever teach men to be high browed when appealing to others? Did He shoot over the heads of His congregation when He delivered that memorable Sermon on the Mount? Did He ever forget the needs of the crowd, even though His personality made such a thing possible? Have the higher critics been able to tear down His teachings? Indeed, they have not. The utterances of this matchless man are stronger today than ever, with the result that the book of books in which His life is revealed is still the greatest seller and the recognized peer of any other piece of literature.

You can go to it for help, consolation or sympathy, with the assurance that you will not be disappointed. You can accept it as your instructor in all that is clear and wholesome in expression, with the knowledge that the other man will comprehend your message. In proof of this I need not do more than to quote a few sentences from the 23d Psalm:

"The Lord is my Shepherd, I shall not want. He maketh me to lie down in green pastures. He leadeth me beside the still waters. He restoreth my soul. He leadeth me in the paths of righteousness for His name's sake. Yea, though I walk through the valley of the shadow of death, I will fear no evil, for thou art with me; thy rod and thy staff they comfort me."

Every sentence in that wonderful psalm is plain and comprehensive and every sentence tells a story throbbing with interest.

One other man who has taught us the value of speaking in the other person's language is Abraham Lincoln. The battlefield of Gettysburg gave him all the inspiration he wanted to indulge a lot of spread eagle stuff. Yet Abraham Lincoln knew that he was speaking to a nation made up of all kinds and that his message would be of no avail unless he couched it in language that people everywhere, whether on the farm, the alley or the avenue, could readily understand.

Sincerity

An idea quite prevalent nowadays among men who pose as correspondents is that all you need do to get the other fellow converted to our way of thinking is to constantly tickle him with a goodly supply of fancy bait put out in the form of pretty but insincere sentences. Of such a man it can be aptly said in no uncertain way that he is playing a losing game. You cannot compose a masterful letter with the power to produce the kind of results that endure unless your thoughts are strongly fortified by sincerity and truthfulness. This does not mean that praise is to be banished from the business letter, nor does it even intimate that the kindly word of sympathy or encouragement is ever to be forgotten. It simply suggests that whatever you say to the man who may be 500 miles distant should be an earnest heart throb—an honest, manly expression of just how you feel towards him and what you can and will do for him.

In a word, a letter is never at its best unless it manifests an intensely human interest in those to whom it is addressed. Put people instead of meaningless generalities or mummified expressions to the front and you will be on the road that is paved with good results. By way of emphasizing this thought I cannot do anything better than to quote from a timely article by Mr. Cottingham, President of the Sherwin-Williams Co.:

“The great factor in selling is the human factor, and not the things we sell. The things must be right, of course; but it’s people who buy and use the things, and therefore it’s people whom we must interest and deal with in getting rid of things.

“Too many business men are paying too much attention to the things they make, and not enough attention to the people who make them, the people who sell them, and the people who use them. It’s not things that make life—it’s people. It’s not things that make business, it’s people—people with red blood in their veins, men and women with hearts and feelings and aims and ambitions—men and women susceptible to encouragement and sympathy and training and discipline.

“The sales department must recognize this difference between things and people. It must understand the importance of the human factor. It touches all sides of the sales proposition.”

Sentiment

Frequently we wonder, in the midst of our strenuous activities, if there is or should be any sentiment in business. Some have convinced themselves that there is not and perhaps never will be. Those of us who have had much experience in dealing with the public at large through correspondence have long since learned that a letter without sentiment is like a man without feeling. It’s a poser but not a reality. Sentiment brings us closer to the other man. It helps us to get his viewpoint, to respond cheerfully to his needs, to sympathize with him when in difficulty. It sheds a quieting influence over us when we are disposed to find fault with the ignorant. It strengthens us when struggling with temptation, and, all together, it makes us broader and better and bigger for any and all of our duties.

It must be applied in letters with sense and discrimination. Never should it be permitted to overstep the bounds of dignity or get the better of one. That you may better understand its force for good, suppose you imagine that a customer has sent you an exceptionally large volume of business during a certain period. Doesn’t he deserve to be commended? Yes, but not in the form of a stingy “thank you,” but rather in a warm personal letter of

appreciation that will inspire and encourage him to do even better. If you are wise, you will make it a point to send some sort of a personal greeting at least once a year to all of your customers. During the two weeks preceding Christmas you could well afford to conclude all your letters with a hearty Christmas message, while in the week following it would pay you to cordially wish every customer in every letter you send out a prosperous New Year.

In addition, there will often be brought to your attention notices of business reverses, deaths and a variety of other discouragements among your customers. See that you do not ignore these simply because they are common incidents of life, but instead meet them with a sympathetic letter, and if consistent take pains to assure the man who has encountered a temporary defeat that you want him to command you if you can help him. With letters of condolence be particularly careful or you may get into the field of moralizing.

Superfluous Expressions with Revisions

The average man who dictates a letter wastes a lot of valuable time in dictating things that do not get him anywhere. The following expressions, taken verbatim from different letters, will serve to prove this point, while the revisions that follow, if well digested and observed, will bring about a much needed reform.

We have now balanced your account and will consider the transaction closed.

We have balanced your account. The transaction is closed. One or the other of these expressions would cover your point. Not necessary to use both at the same time.

We will enter an order and send you, charges prepaid.
We will send you, charges prepaid.

We are now taking the matter up with R. R. Co., asking them to trace, etc.

We have asked the R. R. Co. to trace.

We have taken the matter up with R. R. Co., asking them to start a tracer.

The R. R. Co. will be asked to trace.

An order has been entered and a rocker will be shipped.

A rocker will be shipped to you at once.

All goods are carefully inspected before they leave the factory, and we think the damage occurred in transit.

The damage must have been caused by an accident in transit.

Your order was entered and we will arrange to ship, etc.

An order has been entered for a hall seat.

We cannot account for the error, as our records show that the order was entered correctly.

The order was entered correctly.

We wish to explain our terms.

Just go ahead and explain them. Never mind the preliminaries.

We ask you to sign enclosed order blank.

Please sign enclosed order blank.

Shipped from here with all charges paid.

Shipped from here charges prepaid.

An early answer will be greatly appreciated as we wish to adjust this matter to your satisfaction, also sending the missing goods without additional expense to you.

As we wish to adjust this matter satisfactorily an early answer will be appreciated.

So we may balance your account in full and close our records of this transaction.

So we may balance your account.

Our records, here in Rochester, show.

Our records show.

We deeply regret.

We regret.

You are welcome to keep these.

You may keep these.

We heartily thank you.

We thank you.

We will reimburse you for any overcharge you were obliged to pay.

We will reimburse you for any overcharge.

Which accounts for the reason we were unable to locate, etc.

Which shows why we are unable to locate.

We prefer to replace the goods, although the charges will be excessive, rather than have you deduct a certain amount from your remittance.

We prefer to replace the goods rather than have their value deducted from your remittance.

Although you report a shortage of one box of stain remover, there is none existing in the July 17th shipment because the order of July 9th did not call for it.

Your order of July 9th did not call for any stain remover, so none was shipped.

According to our records we shipped.

We shipped.

We trust you have returned the table which was delivered to you in error to the Railroad Company.

We trust you have returned the table to the freight station.

If you are unable to locate any record of the box and the agent cannot give you any definite information, please ask that he endorse your freight bill with a statement of the shortage.

If you are unable to find your box of tinware, please have the agent endorse the shortage on your freight bill.

You should receive the music cabinet in the next week or ten days, but if it has not reached destination after ten days have elapsed, have the agent mark your paid freight bill covering the shortage of the cabinet if it is itemized.

You should receive the cabinet in the next week or ten days. If not, please have the agent endorse the shortage on your freight bill and send it to us.

We are now enclosing.

We enclose.

Kindly arrange to send.

Please send.

We can no longer furnish them at present.

At present we cannot furnish them.

If the goods do not arrive before you have occasion to leave town.

If the goods do not arrive before you leave town.

It is just possible that you do not keep complete record.

It is possible you do not keep complete record.

We feel sure the order will then be complete and give entire satisfaction to all concerned.

We feel sure the order will then be satisfactory.

It is not likely that a misunderstanding of this kind that occurred concerning this order will ever cause any inconvenience in the future.

It is not likely that you will ever be put to such inconvenience again.

Return to us together with our letter.

Return to us with our letter.

Return with this letter so it can be properly cancelled.

Return with this letter so it can be cancelled.

Arrangement you have made in deducting for missing goods is quite satisfactory.

Your deduction for the missing goods is satisfactory.

To balance your account on our books.

To balance your account.

We will duplicate and ship without extra charge to you.

We will duplicate without extra charge to you.

Arrangements have now been made.

No point to any of this. The job of a correspondent is to tell a customer just what has been done in the fewest words possible. Preliminaries foreign to the real point are simply a waste of time and money.

Upon investigation we find.

We find.

We are indeed sorry.

We are sorry.

As soon as this is in our possession we will, etc.

As soon as we receive this we will, etc.

We are very pleased that, etc.

We are pleased that, etc.

Kindly mark the coat in your possession.

Please mark the coat.

We packed and shipped you.

We shipped to you.

It is indeed regretted.

It is regretted.

We would thank you to send us B/L.

Please send us B/L.

If chair is not in your possession.

If chair is not received.

Please pack chair in your possession.

Please pack chair.

You are welcome to do so.

You may do so.

We wish the freight bill taken to the freight agent.

Please take the freight bill to the freight agent.

Was sent forward.

Was sent.

Inasmuch as you have not told us.

As you have not told us.

We hope you will pardon us.

Please pardon us.

Please accept our apology for any annoyances.

Apologies are unnecessary for trivial matters. No such thing should ever be offered unless the trouble is very serious.

We find that we actually checked.

We checked.

In reviewing our records we find the goods, etc.

We find the goods, etc.

Upon careful investigation we find.

We find.

This amount has been taken to balance in full your account.

This amount balances your account.

On carefully going over our records.

Simply state your conclusion. Then customer will know just what you can or cannot do for him.

At the present time we cannot locate.

At present we cannot locate.

Upon receipt of this letter we trust you will, etc.

“Upon receipt of this letter” is unnecessary because the customer couldn’t do much of anything until he knew what you wanted.

We are pleased to advise you that it was sent.

It was sent.

We have entered your order and instructed the manufacturers to send you.

We have instructed the manufacturers to send you.

We have entered an order for a locket to be sent postpaid.
A locket will be sent postpaid.

We are entering an order and will send you postpaid.
We will send postpaid.

We will take the matter up with Railroad Company and have tracer sent.

We will have tracer sent. (No one but the R. R. could send the tracer.)

We are sending you, by mail, under separate cover.

We are sending you under separate cover. (The implied meaning of such an expression is that the other piece is going by the mail route.)

If you prefer to send stamps they will be acceptable.
Stamps will also be acceptable.

Accept our thanks for your remittance of \$5.19, received November 4th. This has been placed to your credit in settlement of invoice dated August 2nd.

We thank you for your remittance of \$5.19, which pays your bill of August 2nd in full.

The goods ordered will be shipped at once.

The goods will be shipped at once. (You couldn't make shipment of anything if it had not been ordered.)

We have received the express receipt you sent to us showing the return shipment of, etc.

The express receipt showing the return shipment has been received.

Through an oversight on our part we failed to send, etc.
Through an oversight we failed to send.

The football was received in our receiving department.

Customers are not concerned about any of your departments.
The thing that interests them is whether or not a returned article has been received.

We will reimburse you for the amount of postage and enclosed find 11c in stamps.

11c worth of stamps to reimburse you for postage are enclosed.

We have duplicated the rug and are shipping it to you at once.

We hope the rug we are now shipping will arrive within a few days.

A new rug has been shipped. We hope it will arrive within a few days and prove satisfactory.

We are returning it to you, and you will find it enclosed.

You will find it enclosed.

We are sending another coat, 38 inch bust measure, which you request in exchange.

We have sent another coat, 38 inch bust measure, in exchange.

Will you kindly ask.

Please ask.

We have every reason to believe it will be.

We believe it will be.

It is regretted that the table which you received.

It is regretted that the table.

We regret to inform you that your order was delayed.

We regret that your order was delayed.

We advertise to furnish only boys' and girls' stockings.

We sell only boys' and girls' stockings.

No doubt this is clear to you.

This expression might leave the impression that you were smitten on yourself or that you were not quite sure of a statement after making it.

Our most hearty thanks are extended.

We thank you.

We are entering an order for another mirror.

Another mirror will be sent.

We shall then be able to make arrangements to send.

We shall then send.

But do not take any action returning it before you hear from us.

Please do not return it until you hear from us.

The goods on your order received by us October 24th, were shipped October 26th, direct to Providence, to be delivered to your address.

Your goods ordered October 24th were shipped October 26th to you at Providence.

If you could arrange to send.

If you could send.

As soon as the cut is received we will see that the new parts are sent.

When the cut is received we will send the new parts.

You paid the correct freight on your goods. There was no over-charge.

You paid the correct freight on your goods.

Which enable us to make a thorough investigation.

Which enables us to investigate. (It is always to be assumed that your investigation about anything will be thorough.)

We are sending by mail postpaid.

We are sending my mail. (Uncle Sam wouldn't let you send it at all if you didn't pay the postage.)

Through an error on our part, which is regretted.

Through an error, which we regret.

In view of the fact it has not arrived.

As it has not arrived.

We are entering order for to be sent to your address.

We will send to your address.

Inasmuch as we wish you to be satisfied.

As we wish you to be satisfied.

We will promptly proceed with your order.
We will fill your order promptly.

It should be in your possession by the time you receive this letter.
You should have it by the time you receive this letter.

This day we are entering your order.
We have entered your order.

When the bill of lading is in your possession.
When the bill of lading is received.

You are no doubt in possession of our January 18th letter.
You have no doubt received our January 18th letter.

We guarantee the safe arrival of all goods to destination.
We guarantee the safe arrival of all goods.

As it requires \$10.00 to pay for the goods and we have the equivalent of \$8.83 to your credit, you can see from the above figures that we need \$1.17 more.

As it requires \$10.00 to pay for the goods and we have only \$8.83 to your credit, we need \$1.17 more.

Sign your full personal signature.
Sign your name in full.

The mirror was finally shipped to you January 27th, and we trust has been placed in your possession.

The mirror was shipped to you on January 27th, and we hope it has been delivered.

Through an oversight on our part the waist was not sent with your order, but has been mailed to you separately.

Through an oversight the waist was not sent with your order, but has been mailed separately.

Since we cannot send the music bag we are returning the 16c in stamps which you enclosed in your January 25th letter and enclosed is that amount in stamps.

Since we cannot send the music bag we are enclosing the 16c in stamps you sent with your letter of January 25th.

Up to the present time we have not as yet received any information.

Up to the present time we have not received any information.

An urgent tracer has been sent.

A tracer has been sent.

This day we are entering your order for the thermometer which will arrive in due time.

We have entered your order for the thermometer, which we hope will arrive soon.

Please take possession of this package.

Please accept this package.

On January 24th we wrote you asking you.

On January 24th we asked you.

The mistake whereby a statement was sent you stating that your December 8th account was unpaid, whereas we received a remittance of \$10.00 in settlement of it January 15th, is very much regretted.

Our mistake in sending you a statement for your December 8th account, which was paid on January 15th, is very much regretted.

In the future do not return anything which is damaged or defective received in your future orders without first receiving our instructions.

In the future please do not return anything to us until you have written us for instructions.

We would say.

We would state.

If you are sure you have something to say, just say it. Beating around the bush takes all the ginger out of a real message.

We beg to say.

We beg to inform you.

These might be all right for the common tramp who must beg to live, but not for the up-to-date business man who must sell to live.

Enclosed herewith.

Herewith means the same as "enclose," hence a repetition of no meaning.

We beg to acknowledge receipt.

"We acknowledge" is sufficient. To add the word "receipt" is unnecessary. You could not acknowledge anything that hadn't been received.

At the present time.

At present tells the same thing, so leave out "the" and "time."

We have investigated our books and find, etc.

Of course you have investigated, or else you could not reach an accurate conclusion. It is always best to state a thing definitely instead of weakening it by one or more preliminaries that do not mean anything.

Enclosed please find.

The word "please" is out of place. To say, "Enclosed find check for \$2.00, for which please send," would be correct as it brings the word "please" in its right relation to the subject matter.

We shall be pleased to receive your further patronage.

Patronage can hardly be called a commercial term and at the best it is too big for a business letter. Use the word "favors" in preference to "patronage," as it is simpler and means more.

Allow us to explain.

Permit us to advise you.

Will you pardon us if we venture to call your attention to.

If such expressions are proper, then it is somewhat absurd to request permission and state the explanation in the same letter. It would be more in order to write one letter and ask your customer if you dare explain something to him, following it with the explanation after you have his permission. The good correspondent goes ahead and does his explaining with the knowledge that the other man is busy, therefore wants his explanations and everything else delivered to him by the shortest route possible.

We enclose herewith an order blank, as requested, and await your further favors.

Put the attendant elements of a sentence first, thus making every part of the letter logical. To illustrate:

As requested, we enclose an order blank and await your further favors.

Complying with your request, we are glad to send.

We regret to learn of the shortage in your shipment, etc.

No, you do not regret the knowledge of the shortage, but rather the shortage itself. You should always be glad to learn of anything that is wrong among your customers.

You have ordered your products on a sheet of writing paper, and we prefer that the list be submitted on one of our regular order sheets.

A business of any kind couldn't run very long without orders, so who cares very much whether a bonafide order comes in on a piece of wrapper paper or the outside or inside of a paper sack, so long as it actually comes. It would, of course, be more convenient to all if the order came on a regular order sheet, and for the sake of getting your customer to co-operate with you in this particular, you might offer a suggestion like that which follows:

"We gain from your recent order that we have failed of late to keep you supplied with our regular order blanks, so we have sent you a number, under separate cover. The use of them, as you can readily understand, will be of assistance to both of us."

We have your favor of the 24th, contents of which have been carefully noted.

Probably there is nothing so often repeated to no advantage in business letters as this nonsense about "contents having been carefully noted." Nobody can explain the reason for it. All we know is that it has been an heirloom among business letters and as a result we have continued to use it without any thought as to its meaning. The omission of it will improve the beginning of a letter and incidentally help one to be watchful over the remainder.

The most comprehensive letter is the one wherein elaborate acknowledgments and introductions are tabooed and the subject approached quickly. The day of reaching the subject by means of some silly apology or a request for a permission to write the customer has been consigned to Davy Jones' locker. Today the man who wants a letter that will get him somewhere puts the primary points in the early paragraphs and then ranks the secondary points according to their importance in succeeding paragraphs. The observance of such a method captures the attention of the other man just as soon as he gets the letter, because he doesn't have to wade through a mass of meaningless material to reach the information he needs and deserves. Now, assuming that we have found a way to get the other man to at least start to read our letter, how shall we proceed in order to hold his attention to the end—to make him think as we do; to create in him a desire to learn more about us and our products. First, try to form a picture in your mind's eye of the man you are addressing. Second, try to appreciate the local conditions under which he works or conducts his business. Third, try to get a fairly accurate idea of his likes and dislikes. Fourth, remember that there is no man, no matter who he is or where he lives, who is not susceptible to the right appeal. Fifth, when you have finished the study of your man and his local situation, talk to him sensibly as man to man. Don't write to him.

Headings

The average business letter is written on a printed letter-head, which makes it unnecessary to write anything in the heading except the date. If plain paper is used, the heading should begin in the middle of the sheet, with an allowance of about one inch margin from the top. If ruled paper is used, the heading should begin in the middle of the sheet on the first line. It may occupy one, two or three lines, but never more than three.

[No. 1.] Batavia, N. Y., March 12, 1915.

[No. 2.] 48 Elmwood Ave.
Detroit, Mich., April 9, 1915.

Chicago University

[No. 3.] Chicago, Ill.

May 20, 1915.

When writing from a large city, always give street address or name of institution, at beginning of letter, where mail will reach you.

Introductions

The first line of an introduction, consisting of the name of the person or firm addressed, should begin $\frac{1}{2}$ to $\frac{3}{4}$ of an inch from extreme left side of sheet, while each succeeding line should be indented about $\frac{1}{4}$ inch more.

Mr. William R. Heath
60 Soldiers Place
Buffalo, N. Y.

Enclosed find my check for \$300.00 in full payment of account to date.

Messrs. Ball & Puffer
Rochester, N. Y.

The enclosed draft for \$1000.00 will cancel my subscription toward the McKinley monument about to be erected in your city.

Martin Coal Co.

Cleveland, Ohio

Please quote me lowest prices on 1000 tons Stove coal, quick delivery, F. O. B. cars, this city.

Mr. James Collord
American Delivery Co.
Chicago, Ill.

We have shipped in your care 100 cases French plate glass.
Bill of lading is enclosed.

Salutations

There is not much to be said about these because it is understood by practically everybody that the salutations of business letters are so limited as to admit of little discussion. They have always been "Dear Madam," "Dear Sir" and "Gentlemen," but for the purpose of improving the letters of the future, it is here recommended that they be cut out entirely. The reasons for this criminal operation are as follows:

1st. "Dear Madam" and "Dear Sir" haven't the warmth and ring of real life; they are decidedly stiff and formal.

2d. They are not applicable to personal conversation. What is not appropriate in such a sense seldom is in a business letter, although it is true that not all the things said in a conversation could be advisedly used in a letter.

3d. The omission of them makes it possible to address the customer as you would face to face. In ordinary life, your answer to a man who gives you an order or promises one would probably be—"Mr. Smith, we thank you," or "Mr. Smith, we shall be glad to receive your order." A letter without the salutation also makes a material reduction in the stenographer's work.

4th. A person who asks a question or states a proposition is more concerned about the answer than a lot of senseless preliminaries. The fancy covers of a catalog cut a very small figure if there are no attractive offers inside.

5th. Their omission gives a letter originality and distinction. Salutations are in letters today solely because they have been dictated by custom—and custom is often deficient in propriety.

Acknowledgments

In acknowledging letters you will find it profitable to get away from some of the cut and dried expressions and pin your faith to something easier and less formal. For example—

You tell us in your letter of the 12th, etc.

We are very glad to learn from your favor of the 16th.

It seems to be plain from your letter of March 16th.

The impression we get from your letter of the 9th.

From your letter of Oct. 20th, etc.

Your frank letter of the 26th, which we were much pleased to receive, etc.

We like the fine spirit of your letter of the 30th, and are glad to co-operate with you.

We value very highly the kind co-operation shown by your letter of the 19th.

Your letter of the 18th makes it plain, etc.

You were very kind to remember us in yours of the 20th, etc.

You advised us under date of April 14th, etc.

Don't form the common habit of acknowledging every letter in the same way. Vary each acknowledgment, if only a little, and in time the discipline resulting from such a practice will help greatly in composing the remainder of the letter.

Referring to Former Letters

If a customer refers to a matter that has been previously answered refer him to the letter containing answer. If he intimates that your letter has been mislaid, repeat former explanation as it appears in copy.

Be careful to have all the letters on the same transaction well connected. The last letter attached to any correspondence should show its relation to the letters or other papers preceding it. For illustration, if a letter is answered in which this wording is used, "as explained in our former letter," the beginning is very indefinite. But if you say, "as explained in our letter of Aug. 25th," the connection is at once clear and complete.

Furthermore, if you deem it advisable to repeat the general text of a previous letter, see that your introduction touches upon the previous letter by using some such expression as—

“On Aug. 25th, we wrote you as follows.”

“Our letter of Aug. 25th reads.”

“From our letter of Aug. 25th, we quote.”

Following these introductions repeat verbatim all necessary parts of letter to which reference is made.

Paragraphing

When a new subject is introduced, or a new division of a long subject is taken up, a new paragraph should be formed; that is, the first sentence of the new division should begin on the next line below the ending of the last sentence of the former division, and twice as far from the edge of the paper as the other lines. Make the ending of all lines in the body of the letter uniform; that is, have them even all the way down the page. If necessary to divide a word at the end of a line, divide it only at syllables, using a hyphen to show the division. If in doubt at any time about these points, consult the dictionary, which gives full information regarding the division of all words. Paragraphing is generally a matter of taste on the part of the writer. No set rules can be given for the guidance of any one, for the reason that no two writers paragraph an article in exactly the same way. Some writers make additional paragraphs for the sake of impressiveness; if this is done, each paragraph should represent a particular division of thought. Paragraphing enables the reader to grasp, easily, the thoughts presented, and makes reference to any part of the letter more convenient.

General Information

Every letter should be grammatically correct, notwithstanding some loose magazine talk to the contrary. We all crave the best, but we haven't any time to waste on a man who will argue strenuously about a synonym and then overlook some strong selling point.

In arranging the matter throughout a letter, take pains to avoid extreme compactness. If you write a full sheet with the lines close together, the matter will be more or less confusing to the reader. Plenty of white space is always advisable. Double spacing between paragraphs is also helpful, particularly in long letters or those sent out in sales campaigns. Never crowd matter at the bottom of a sheet.

* * * *

When commencing a second sheet, always number the sheet. If your letter is addressed to the American Manufacturing Company, have the second sheet numbered at the top in the left-hand corner in this manner: "A. M. Co., No. 2," and so on, numbering consecutively each additional sheet in the form as indicated above.

* * * *

Not every letter should be called "your favor." Some letters are complaints, some inquiries, some requests and others are just plain letters. The letter which asks a price is an inquiry, while the one seeking information is a request. The one that tells you something is a favor. Call things by their right names.

* * * *

Different persons must be addressed differently. A man usually needs argument while a woman has to be shown by such means as samples or pictures. Farmers like long letters. Women, also, if interested will read long letters which a man would cremate.

* * * *

Use familiar expressions, characteristic of every-day life. In your practice of these do not go too far and get familiar or facetious. If you insist on using salutations, do not address some stranger who has written for a catalog as—Dear Mr. Johnson, Esteemed Friend, or Valued Patron.

* * * *

As all letters should be very personal, it stands to reason that the word deserving of the most prominence throughout a good letter is "you," meaning the customer. The constant repetition of "we" in a letter is of no interest to the customer. His concern lies in what you can do for him, not what you have done for yourself.

The letter in which "you" stands out distinctly is sure to have the right sort of a ring to it, because it will magnify the importance of the man who receives it and also show him that it was intended for no one in the universe but him. To illustrate:

You are familiar with the facts of the case—you can be relied upon to adjust it all right.

You can understand that we want to deal with you as an individual.

You would have probably done the same thing under like circumstances.

You will agree with us, we are sure, when you look the whole situation squarely in the face.

* * * *

Vain repetitions should be eschewed. Clearly stating a proposition once in a letter is sufficient. A repetition means challenging the intelligence of the reader, as well as acknowledging carelessness or ignorance of the writer.

* * * *

Contractions, such as don't, doesn't, isn't, aren't, should be used frequently. They are simple and easily understood. They impart to a letter a touch of every-day conversation and help to relieve it of formality.

The occasional use of the customer's name in the body of a letter will give it added warmth. For example:

We regret your inconvenience, Mrs. Johnson.

Please look over our samples, Mr. Smith, at the earliest date possible and advise us of your selection.

We have reviewed this matter at length, Mr. Adams, in order to put the facts before you in detail.

* * * *

The best way to answer any inquiry, particularly if it touches upon several subjects, is to give the name of each subject at the top of the paragraph dealing with it. This is really the logical way to write any business letter. It is peculiarly adapted to long letters. In certain letters it invariably helps to make necessary points conspicuous. It also aids in disciplining the mind along lines of concentration. At present, many correspondents put

expressions in the first paragraph which properly belong in the third and vice versa. If you outline your letters with subjects you will know that whatever is to be said under one head should be put right there and no other place.

* * * *

If you send a booklet, touch briefly upon some meaty part or parts of it in your letter, so as to inspire a reading of it. There are many men who wouldn't pay any attention to a booklet who would read a letter from beginning to end.

* * * *

When reproducing testimonials give full names and addresses, together with any other information that will impress the person addressed with your honesty and sincerity. Fac-similes of checks, orders, letters, etc., are strong convincers at a critical stage of the game, and are quite helpful when dealing with the stubborn or those who view every new thing with suspicion.

* * * *

No matter how you word your letter, or what kind of style you cultivate, be sure you do not command or dictate. Avoid everything that might in any way create offense. Aim to make your letter a polite invitation or suggestion.

* * * *

Avoid generalities and technical terms. Be plain and clear. Remember you are catering to the masses. Make your letters educative. You can interest almost any person if you go about it in the right way. Interest, however, cannot be created by indulging the use of extravagant statements like those which follow:

Ours are the cheapest on earth.

This is the best and cheapest in the world.

The mechanism is the most reliable ever devised.

Our hand-tailored suits are by far the best value ever shown.

* * * *

If you are to interest a person, you must necessarily give him tangible facts—something that will immediately excite his interest and inspire a quick appreciation of the product you have to sell. You must talk to him just as if he were standing before you. You must give him such convincing proof of the quality and

usefulness of your goods as to satisfy him for a certainty that he needs you and you need him. Perhaps this point can be best emphasized by quoting from a recent advertisement about a kitchen cabinet:

A PRACTICAL EXAMPLE

Suppose you are baking a cake. You want the recipe. It is on a card, filed in the cabinet, right at hand. The flour is just above the table space in a sanitary bin. A few turns of the crank and you have it, sifted, all ready for use. The sugar is in the cabinet, in a dust-proof bin, where you get it without a step, twenty pounds of it, and there is a scoop to take it out of the bin. The eggs, chocolate and extracts are in one of the little cupboards. The baking powder and spices are right at the fingers' end in air-tight cans. The egg-beater and nutmeg grater are on the hooks, above the table space. The crocks, the cake pans and other utensils are in the bottom cupboard. You do your work on a sanitary, aluminum table space. When your cake and bread are done there is a metal box, or drawer, to keep them in.

FOUND IN NO OTHER CABINET

This convenience of arrangement is found in no other cabinet. The Hoosier special features, the sanitary self-cleaning flour bin, the automatic sugar bin, the special aluminum sliding top, the Hoosier cake and bread box, the housekeeper's recipe box and want list you can't get unless you buy the Hoosier.

THE HOOSIER INDEX SUPPLY CASE

Another great convenience is the Hoosier Index Supply Case, an entirely new feature in kitchen cabinets, consisting of labelled, dust-proof storage bins of metal, where bulk foods can be stored away, always within easy reach, can never be misplaced, and where they will keep perfectly, doing away with all waste. The Hoosier Index Supply Case can be furnished with any Hoosier Cabinet and with no other.

OAK USED—BECAUSE IT LASTS

Hoosier Cabinets are made of oak, sturdy and strong, with a grain of unusual beauty. It wears like iron, will not warp nor split in the heat of the kitchen. Buy a cabinet made of oak; cheaper materials will not last.

If the first letter of a follow-up series does not bring some kind of an answer, do not repeat it verbatim when making the second attack. Put into each letter following the first a new offer or a new argument, making only casual reference to the first one, and omitting any and all criticism of your prospect for not answering it.

* * * *

“We are sorry you found it necessary to bring your complaint to our attention.” The above expression, taken from a letter, written in answer to a complaint, will surely hit you, as it did me, right in the funny bone. It must have made the customer wonder

how the firm could learn of his troubles if he didn't say anything about them. Contrast it, if you please, with the one that tells a customer about how pleased you are to be given an opportunity to adjust his complaint, and you will see the part that thought and spirit plays in a real letter. Not many letters that are dictated or read at lightning speed strike twelve. Put a little sand upon the track, so you will not go ahead without considering the possible effect of your words upon the other fellow.

* * * *

Is it a good plan to make gifts to customers? Maybe it is, in some cases; but the cases are rare. The firm that enjoys extensive relations with the public at large cannot ordinarily give to one without establishing a precedent applicable to all.

A customer who receives a gift, large or small, from the big firm, may be depended upon to exhibit it to his neighbor, who may also be a customer of the same firm, and, if the neighbor starts talking or asks for a gift, only to be refused, there is sure to be much trouble, which, in the long run, may result in one or more disgruntled customers.

Moreover, it requires the wisdom of a Solomon for a man in Chicago to pass intelligently upon a request for special aid from Oklahoma, for the reason that absence from the seat of trouble or a lack of acquaintance with the individual makes it impossible to determine what would be right or wrong. The best way perhaps to avoid even a semblance of partiality, or an overdose of liberality, is to put the value of gifts into the quality of your goods, thus opening the way to treat Jones of Philadelphia the same as you do Smith of Boston.

* * * *

The Hotel Statler in Buffalo, which, by the way, has 400 rooms and 400 baths, has acquired an enviable reputation the country over for providing the quality of service that makes a guest long to come again. The man back of this service, who is no less a person than the proprietor himself has recently emphasized the principles of it in a little folder, entitled, "What Statler

Service Means," which is so good that I consider it worth while to give space to the following extracts:

"The Service of a Hotel is not a thing supplied by any single individual. It is not Special Attention to any one Guest. Hotel Service—that is—Hotel Statler Service means the limit of Courteous, Efficient Attention from each Particular Employee to each Particular Guest.

This is the kind of Service a Guest pays for when he pays us his bill—whether it is \$2.00 or \$20.00 per day. It is the kind of Service he is entitled to, and he need not and should not pay anyone any more.

Every Guest who enters the Statler door comes in there because he believes he can buy something there better than he can buy it anywhere else.

It rests with every employee of this Hotel—doormen, bellboys, porters, clerks, waiters, maids, manicurists and managers—whether he goes away disappointed or pleased.

A Doorman can swing the door in a manner to assure the New Guest that he is in His Hotel, where people are prompt to serve him.

or—

He can Sling the door in a way that sticks in the Guest's "crop" and makes him expect to find at the desk a scratchy, sputtery pen, sticking in a potato.

When the room clerk says: "Front, show Mr. Robertson to room 1252," instead of "Show the gentleman, etc., the Guest immediately gets a warm feeling of being welcome.

To be able to give a Guest this feeling adds dollars to the income of the house and dollars to the salary of the clerk.

An operator who is quick to answer telephone calls, and does not keep a Guest holding a cold receiver to his ear and listening intently to nothing, can swell the appreciation of Statler Service—and swell the Statler appreciation of her.

A waiter who can say "Pell Mell" when the Guest says "Pell Mell" and "Paul Maul" when the Guest says "Paul Maul,"

can make the Guest think himself Right—and make us think the waiter is All Right.

And right here, take heed, that in all Minor Discussions between Statler Employees and Statler Guests, the Employee is Dead Wrong—from the Guest's stand-point and from Ours.

It is these little things that send a Guest away to say, promptly, "I stopped at Hotel Statler." Or, listlessly, "I put-up at a hotel last night."

The steward (or any other Head) who can systematize and organize his department so as to save time or help, can make more money for the Statler—and more money for himself.

Every dollar saved in any department means that we can sell more Service for the same price. It makes Statler Service a better, bigger thing, and it makes Somebody a better, bigger Job.

Every item of extra courtesy contributes towards a better pleased Guest, and every pleased Guest contributes towards a better, bigger Statler."

* * * *

Poor service to a customer may often be the result of a wrong feeling between an employer and employee, hence the necessity of maintaining a happy relationship between these individuals at all times. To illustrate:

A short time ago I received what may be termed a freakish pay envelope from a firm, with the advice that they had been using it to see if it would help to remedy a little discontent among their staff. On the face of the envelope these ancient sayings were printed:

"Work first and then rest."

"Do not put off until tomorrow what you can do today."

"What is well done is done twice."

while on the back appeared the advertisement of an installment house. The scheme had not been very successful, so I was asked to give my opinion of it, which I did in the letter that follows:

"I am in receipt of your letter of the 2d, asking my opinion about using proverbs on your pay envelopes. Frankly, I cannot answer you in the way I should like, for the reason that you have

not even given me a hint about your troubles nor have you disclosed the nature of your business. The proverbs, taken as a whole, are most commonplace and ordinarily would not inspire anybody. Moreover, I do not believe that such things appeal to the rank and file of men because the average individual is so constituted that he wants to be left alone to work out his own salvation along lines which at times may impress the rest of us as being mighty peculiar. My sympathies on this subject are with the other fellow because he knows, the same as the rest of us, that too many preachments emanate from men whose hearts do not respond generously to the pressing needs of humanity. Employees serve us best when we accord them the fullest application of the Golden Rule, and pay them a wage, a share in the profits or preferably both, sufficient to make them stand before the world like real men instead of galley slaves.

"Let me also add in all kindness that I believe you are radically wrong in circulating a pay envelope which contains the advertisement of a "dollar down and a dollar a month" firm on the back of it. Some pertinent suggestions or tables showing how money increases when deposited in a savings bank would be a great deal more to the point, as the latter would help a man, while the former wouldn't."

Forms

While form letters are a necessity in every office of any importance, it is still true that a goodly percentage of those now in use have all the earmarks of a first-class corpse. An analysis of this unfortunate condition will show you that in many cases the men who are responsible for the preparation of our form letters do not know what they are talking about or else they give birth to an idea at 10:15 with the expectation that it can be put into suitable shape to conquer worlds at 10:30.

A firm in New York city once put so much confidence in an outsider who was receiving \$25,000 a year that they turned the preparation of their form letters over to him, only to have them

develop into an absolute failure. The outsider while not lacking in general ability was unable to deliver the goods because he was not in close touch with the other man's proposition. You must live, eat and sleep with a subject before you can write a telling letter about it. That is why the men who are on the job all the time can turn out the result-producing stuff if they will only get down to it. Actual knowledge of an article gained by living with it, mixed with good every-day common sense will work wonders in the production of a live form letter.

A form letter is not an accident; it is a permanent and important factor of modern business life. It should be composed and edited with the utmost care. The features which give a dictated letter character such as life, warmth, individuality and neatness should always be conspicuous in a form letter. The genuine form letter then, the one with a message worthy of an audience with a prospective customer, should always be a frank talk instead of a hot air circular or a Fourth of July oration.

Your form letters are nothing more or less than personal representatives, and upon the first impression they create largely depends the final results. A "crackerjack" salesman couldn't even get interviews in a tramp's dress. Neither will your form letters reach any destination but the waste basket unless they are distinctly neat and attractive in appearance. Indeed, it may be said that unless they are well nigh perfect in composition and appearance they will be detected clear across the street. Even people in rural communities are so up-to-date nowadays that they can readily distinguish between a form letter and one that has been dictated, particularly when the body of the form is printed in a clear, strong style while the name and address are put in by a machine equipped with antiquated type and ribbon. The supervision over forms sent out should also be very thorough, or else some customer will get a prescription that doesn't apply to his case, while some other worthy individual will have to content himself with a form even though he deserves a warm dictated letter.

Next, I want to bring to your attention some of the stuff that is inflicted upon the poor public in the shape of form letters and leave you to grasp the opportunity for a much needed reform.

First, there is the growing tendency to encourage personal correspondence, and as a result the firm itself is thrust into the background, while the Sales Manager, or some other high and mighty individual, receives the bulk of the letters. Maybe this practice is a good one, although the average person who has stopped to analyze it will probably call it questionable. The firm that is worth anything deserves to have its name kept constantly to the front, as in no other way can the respect so necessary for the cementing of a proper understanding on the part of a customer be attained.

For example,—I recently read a sales letter, supposedly written by the General Manager of a company, in which there appeared these statements: "Simply send your order to me personally." "Now if you wish other samples or information, write to me personally and I will take care of it for you." Now all this has an appealing sound, but it is really genuine buncombe, and the average purchaser knows it, because no General Manager, if he is filling his job plus, has time to open the mail and record orders. Then again the purchaser doesn't want to think of a General Manager in the light of an office boy, but instead he wants to believe that somewhere behind a big advertised proposition there is a strong personality, thinking and planning ways and means to give increased values, and a greater degree of satisfaction.

Still another illustration bearing on this "I" business may be gained from the following paragraphs taken verbatim from a form letter:

"I didn't want to send you a catalogue in the regular way. I wanted to write to you myself and send the catalogue myself. I have heard a great deal about your ability and your honesty, and being the President and Manager of this Company, I am tempted to make every effort to win your confidence, and get you to send your orders for our pure guaranteed goods, promising you the best treatment it is possible to give to any one.

"You see, I am going to make a special, personal effort in your particular case to enlist you as an agent. I am going to personally take care of every order you may send us. I am not going to trust this to any one else. I have made up my mind to use every effort to induce you to give us a trial, and if I once do this I know you will never regret that I took this opportunity to write this letter to you."

There are times when the personal element is all right, but when it is overdone the whole letter resembles a huge joke. Mark you, I do not mean by this that the man who makes the personal pronoun "I" conspicuous never puts it over, because he does. There is a certain percentage of the public that is captured by such stuff, but, nevertheless, the big broad-minded man uses it sparingly. Nobody deserves any credit for a result won by tickling the public fancy with statements that do not mean anything.

One more tickling game that is practiced came to me the other day in the shape of a neatly typewritten letter from a prominent magazine, soliciting my subscription, and with it was a blank form on which somebody had written with a pen—"Special for Mr. Wiers." This "special" business might have made a hit if the regular subscription price had been reduced for my special benefit or if exactly the same letter had not been sent to many others. Moreover, this same dictator also made himself ridiculous by writing this fool expression just below his signature—"Dictated by Mr. H. but signed in his absence." Why is it that men in search of business will proceed on the principle that the other fellow is blind, or hasn't sense enough to study a proposition and the way it is presented before investing his shekels in it?

Perhaps you have had enough on this phase of my subject, but I must give you one more illustration just to afford a glimpse of the supposedly clever form man. Note these three paragraphs out of a four-paragraph letter:

"Pretty rough when your bookkeeper's wife gets a new lid and your wife is wearing the old one which she has trimmed over. She says a few things which are pleasant (?) for you to hear; she doesn't realize that you have, perhaps, one or two of those sixty-day boys

due at the bank and no money with which to pay even the interest. It took it all to make good the payroll.

"It would be pretty nice for you to be able to go into the bank without having to carry a hot water bottle to keep from being frozen by the cashier, and to have the Big Noise smile and call you by your first name, wouldn't it?"

"Maybe it isn't altogether on account of business being poor that money is scarce; a great deal depends on buying. We can save you enough on your oil alone to buy a new hat for your wife and also pay interest on some of the notes."

How would you like to pay real money to a man for turning out such effusions? Or reverse the tables and imagine how you would feel some busy morning if you had to read all this rot in a letter before you found out what the writer had in mind.

Concessions and Arguments

When you are making an allowance or any other concession, see to it that your advice concerning it is couched in the most cheerful terms and put in the first paragraph of your letter. After you have complied with the wishes of a customer he naturally feels good and is in a receptive mood to accept favorably what you may care to say by way of explanation or suggestion for the future. I can best emphasize this point by referring to a long letter I received a short time ago in answer to a request that I have nine good razor blades sent me in exchange for nine bad ones; at least I considered them bad because they reminded me of files. My opinion in the matter, right or wrong, was worthy of much consideration, the same as the opinion of the user of any article. The firm in replacing these blades began their letter with a nine line paragraph boasting of their fairness, then they added several more explanatory paragraphs, while in the last paragraph I was informed in one line that nine other blades had been sent to me. You will see that if the replacement advice, in which I was most interested, had appeared in clear-cut terms in the first paragraph of the letter the remainder would not have lost its force.

On this same point let me tell you that it doesn't pay to argue with a customer, as he is the one who keeps your establishment going. Argument with him cannot produce anything but dissatisfaction and antagonism. You cannot get every man to do business as you would do it. If you could there wouldn't be anything attractive in the game of business. So take it for granted that your customer is doing things according to the light given him, and whether he is whimsical in method or repulsive in personality, extend him the best your time and talents will permit. If you happen to be dealing with a woman who has many things to say, pleasant or otherwise, let her say them without unfavorable comment from you, as tomorrow she is likely to forget her own sayings, whereas she would not forget something unpleasant from you. If a customer wants his money back, send it to him quickly, and be sure that whatever you say about the refund has no strings attached to it. If you are asked to accommodate a customer in a way entirely foreign to your complicated system, just take care of the customer first and let the system come trailing along afterwards. An Irish washerwoman complained recently to our Philadelphia Branch about being short ten bars of Laundry Soap. The clerk in charge thought he would defend us the best he could by explaining at some length our methods for packing, checking, etc., while the washerwoman patiently listened. After he had finished she said,— "Yis, but how about me tin bars of soap?" She wanted soap and not system.

Extent of Responsibility

It's no uncommon thing in all offices to receive complaints about some article or articles shipped a number of years ago. We cannot eliminate delayed complaints because some men were born with the slow habit and will continue to be hitched to it until Gabriel blows his trumpet. The sensible adjuster makes proper allowance for people of such a type and in adjusting their complaints forgets the delay and deals with the facts. The question of whether one's responsibility towards a sale ends after a term of

years should have little if any influence. Indeed, I doubt if there are many men, no matter how gifted, who can tell with any reasonable degree of accuracy as to when responsibility ends. If you were to press me for an opinion I should say that it never ends. In our business we occasionally get complaints about goods shipped five and six years ago, and sometimes longer. The persons making them are as a rule conscientious in their belief that they have a real grievance entitled to adjustment in accordance with their wishes. They expect us to take them seriously instead of criticising them for not complaining promptly. We believe that the only way to handle such people is to help them, and this we always do, unless their propositions are totally absurd. Only a few days ago we received a complaint from a customer, who said that a set of dishes she bought eight years ago began to craze soon after she received them, with the result that she became so disgusted as to desert us in favor of a competitor. We learned of this grievance through a follow-up letter sent out by our Advertising Dept. and immediately proposed to her that she have the set securely packed and returned to us, by freight, when we would gladly exchange it at our expense for another set. She complied with our request and also accompanied the bill of lading with a \$15.00 order. The set of Dishes upon its return showed that the woman was right. Her reason for delaying the complaint we never found out, although we believe she thought a bunco game had been worked upon her and accordingly dropped us like a hot potato. On another occasion a woman claimed that she had returned first a Rug and then a Dress to us without receiving anything in exchange. We wrote her repeated letters to find out when these articles were originally ordered and when and by whom they were returned. Our efforts did not avail anything but still the woman persisted that she had a case. Finally, we took the ground that where there was so much smoke there must be a little fire, and duplicated both the Dress and the Rug, only to receive by return mail a \$23.00 order. I could go on and cite cases like these indefinitely, but believe the two mentioned will serve to prove a point—that it's worth while to adjust old complaints strictly on a

customer's word, even though you may not have a scrap of paper to prove the right or wrong of the claim. A satisfied customer at any reasonable price is an investment that always pays big dividends.

Concluding Paragraphs

No set rules can be outlined for conclusions, and ordinarily it is advisable to so construct a letter as to make it unnecessary to use them at all. The letters to which they can probably be best applied are complaints. If a concluding paragraph is used, it should be well connected with the preceding parts of the letter and represent an appropriate summary of the matter involved. A good conclusion, aptly applied, will usually give the subject a finished touch. The one that is used without any sense of its appropriateness will weaken the very best of letters.

The case at issue and the way it has been disposed of before reaching the latter part of a letter will determine whether or not a separate conclusion is needed. Conclusions beginning with "Hoping," "Trusting," etc., are too common and should generally be omitted. Informal conclusions characteristic of every-day life are better. For example:

We would thank you to write us by Monday, the 27th.

It will please us to favor you again.

We suggest that you let us send you some of our samples.

We wish you well and trust the day is not far distant when it will be our pleasure to serve you again.

With a host of good wishes for your personal success and happiness.

The circumstances which make it impossible for us to favor you are greatly regretted.

Please tell us just what will be most agreeable to you, using the enclosed stamped envelope.

We shall expect to hear from you very definitely by the 28th.

There is no question but that we can depend upon you, as we know you are as anxious as we are to get your unpaid account balanced.

In conclusion, we thank you most heartily for the loyal and efficient results of your efforts.

Please decide as to what will accommodate you best and let us hear from you promptly.

Complimentary Conclusions

Those particularly adapted to first-class business letters follow:

Yours truly, Yours very truly, Yours respectfully, Yours very respectfully. Conclusions are too frequently used in a promiscuous way. Of all those used the four mentioned above should be generally adopted. It is not advisable to use the word "yours" at the end of the conclusion, as Very truly yours. Observe that the first word is capitalized, while all words following begin with small letters.

Signature

You can avoid much confusion if you will be careful to sign all letters in exactly the same way. Do not sign "John H. Smith" today and "J. H. Smith" tomorrow; either adopt "John H. Smith" or "J. H. Smith" as your signature and adhere closely to it all the time. You should also make it a point to write your name so plainly that it can be read at a glance. Those who get your letters haven't any time to decipher an illegible signature and you haven't any right to ask them to, no matter how much of a master you may be in executing fancy strokes.

* * * *

A person may be stamped as ignorant who will prefix Mr., or any other title, to his own signature; it is, however, allowable for a lady to place before her signature in a letter the title Miss or Mrs., enclosed in brackets, in order that the answer may be correctly directed. In official letters and those from corporations, or smaller companies, the signature should be followed by the name of the office the writer holds; as, President, Manager, Secretary, etc.

The signing of a letter with a pen instead of the stereotype rubber stamp will give it a good touch of personality and incidentally remind the customer that he is reading a personal message from a real live person, instead of a lifeless message turned out on a machine and duplicated to a thousand others. I might also suggest that you avoid the absurd practice that prevails in some offices of sending out letters stamped in the lower right-hand corner like this: "Mr. Smith personally dictated the above letter, but was obliged to leave the office before it was ready for his inspection and signature. It is subject to correction." Shame on a man who doesn't think enough of his own letters to sign them, and thrice shame upon the one who intimates that his letters are wrong and are sent out in that shape subject to public correction.

* * * *

Have addresses on all envelopes typewritten instead of written by hand. A typewritten address is neat and business-like, and gives the envelope a far better appearance than if addressed in a scrawly fashion by some amateur penman. Stamped envelopes should be used with marked frequency when soliciting quick answers. In the case of orders which are so incomplete as to necessitate a letter from you, or where you request a customer to do a favor, the stamped envelope should never be omitted.



Structure of a Letter

MARGIN

Heading

Introduction

Beginning of Body

Paragraph

Paragraph

Complimentary Conclusion

Signature

Form for Addressing Envelopes

AFTER DAYS RETURN TO
JOHN C. SMITH
146 STATE ST.
BUFFALO, N. Y.

STAMP

MR. FRANK B. JONES
2416 FRONT STREET
OSWEGO
OHIO

Use ink or a typewriter in addressing letters or other mail matter.

Write plainly the name of the person addressed, street and number, post-office and State.

Place your name and address in the upper left-hand corner of the envelope or package.

Follow the form shown above, and if the letter or other piece of mail matter is not delivered it will be returned to you.

More than thirteen million pieces of mail matter were recently sent to the Division of Dead Letters in one year, a large proportion of which could not be delivered because of carelessness in writing addresses.

How to Dictate

First.—Read the customer's letter with care and deliberation, numbering as you read each subject that requires an answer.

Second.—Marshal all the facts bearing upon each subject to be covered by your answer and arrange them systematically, so there will be no conflict when you start to dictate.

Third.—Begin your dictation, provided you can be kind, firm, sympathetic or enthusiastic, as the subject may require. If you cannot put yourself in one or more of the attitudes mentioned, although the issues before you demand it, you should postpone at least some of your answers until you get right with yourself. You can never dictate a successful letter when you are at cross purposes with anybody or anything. A good letter depends more upon the right kind of feeling than it does upon ability.

Fourth.—Dictate deliberately and enunciate distinctly, doing your part in such a thorough way at all times as to gain the confidence of the customer and also facilitate the work of the transcriber.

Fifth.—Let it be known far and wide among your associates that while you are talking through a letter to a customer, a picture of whom you will, of course, fix in your imagination, you will not tolerate interruption of any kind. You cannot give any customer your very best unless you concentrate your best thoughts and your undivided attention, for the time being, upon everything vital to his interests.

SPECIMEN LETTERS

SPECIMEN LETTERS

Letters Ordering Goods

When ordering goods be sure to specify the exact name and quantity of what you want and give full directions for shipping. If you are ordering a certain brand of anything or from a catalog where the articles are represented by a number, see that the brand or number is given in connection with the name of the article. If ordering goods where it is necessary to furnish measurements, do not leave it to the man from whom you are buying to guess at a part of the measurements, but specify them all clearly. If a duplication of an order is desired at any time, use care to give number and date of the particular order to which you refer. Always write legibly; be especially careful with quantities, figures and measurements. Be sure to copy your letter before it leaves your office. Do not criticise a man for making a mistake in filling an order until you are positive that the mistake was not made by you in writing the order. State the quantity in figures, and use small and capital letters, as "12 doz. Commercial Arithmetics."

Please ship to me by Pennsylvania R. R. the following:

15 bbls. Mess Pork

12 bbls. A Sugar

150 10-lb. sacks Worcester Salt

Kindly give the above your prompt attention and draw on me at thirty days' sight for full amount of bill.

Your valued order of the 22d received, for which we thank you. Goods will be shipped in about ten days.

We are always pleased to serve you and hope this may be our pleasure frequently.

Letters of Acknowledgment

Your favor of the 8th enclosing check for \$154.10 in settlement of invoices June 29th, July 25th and 31st, has been received and passed to the credit of your account. Thank you.

Your further favors will receive prompt and careful attention.

We acknowledge your favor of the 27th, enclosing check for \$400, in settlement of our invoice of the 20th. You will find receipted invoice enclosed. Please accept hearty thanks.

Our services are always at your disposal—it will gratify us to have you command them often.

Your favor of the 8th with check for \$100.00 received. We thank you very much.

We are pleased to learn of your unusual prosperity. You have our best wishes for its continuance. It must be very gratifying to have your faithful and conscientious efforts so fully appreciated by the public.

I am just in receipt of your kind invitation for Saturday evening, but regret that a prior engagement for that evening will deny me the pleasure of your company. I can imagine your genial friends from Yale will make the evening a pleasant one. My best wishes are yours for a most delightful time.

The Sadler-Rowe Co. acknowledges your remittance of \$20.35, in settlement of invoice of January 5th, and thanks you for your promptness.

We have yours of the 27th ordering 40 Shorthand diplomas, for which we thank you. The order will have our careful attention.

Yours of the 14th, enclosing check for \$3.50 in payment of one month's rental of typewriter from the 13th, received. We have credited your account accordingly. Many thanks.

We have received your letter of the 3d, with enclosure of \$16.20. The amount has been placed to the credit of your account in payment of bill dated April 14, 1911, which we return receipted.

Thanking you, we remain,

We are grateful for your valued order of the 11th. It is the custom of our house not to fill orders for an amount less than \$5.00 unless necessary remittance accompanies them. As your order amounts to \$4.60 we hope it will be entirely satisfactory to you to send payment in advance.

Your valued order of the 6th was filled today and goods have been shipped by express, C. O. D. This was done in accordance with a long standing custom of our house, and we trust you will find it agreeable to accept the goods promptly upon their arrival.

We acknowledge with thanks your remittance of the 10th for \$250 and note deduction of \$11.42 for alleged imperfection in silk.

All our goods pass through a critical examination before leaving the mill, and it is seldom that any imperfection escapes the detection of our examiner. In fact, our product is so manufactured that complaints are of rare occurrence. We defer crediting your account with the amount deducted until we receive detailed information.

In answer to yours of the 16th. Our claim is well founded as you will observe by examining the roll of silk we are shipping to you today by express. If you do not care to credit our account with the amount deducted you may substitute perfect goods for those we are returning.

Your prompt attention will oblige.

We thank you for your remittance of the 10th, for \$875. We observe that you have deducted \$15.64 discount, to which according to the terms of the sale you are not justly entitled. As we are anxious to close our books for the year, will you please send remittance for balance due.

Your favor of the 31st, enclosing New York Draft for \$13.72, received. We are returning the draft as the settlement is not in accord with our regular terms of sale, to which we especially called your attention in our letter of Dec. 18th.

Evidently by oversight you have a second time deducted 2% for cash. As we do not feel justified in accepting an irregular settlement, we trust you will send us the correct amount by return mail, provided you wish to get the advantage of the cash discount of 1%.

We regret the necessity for troubling you further.

Your favor of the 20th with check for \$7.00 received. It has been placed to the credit of your account with thanks. We note that you have deducted 2% for ten days' settlement, while our terms of sale provide for an allowance of only 1%. We have credited your account with the extra discount, but are sure you will appreciate that our low prices will not permit a similar favor in the future.

This will acknowledge your very cordial invitation of the 14th, for which I express to you and the other members of your Association my grateful appreciation. I regret that a previous engagement, for the same evening, will prevent my being with you. Please convey to the members of the Class of 1909 my best wishes for their individual success.

Wishing one and all a delightful evening, I am,

Your valued order of the 27th received and entered with thanks. We regret that we haven't the No. 8 grade of cloth in stock; that is, a sufficient

quantity to fill your order. May we substitute our No. 6, which is equal, if not superior, to the grade ordered; in fact, many of our customers prefer it to the No. 8.

Let us know your wishes promptly, please, as we dislike to delay your order.

Your good letter just received. Kindly accept sincere thanks for your cordial words of advice. Your experience in business life certainly prompts you to tell a young man what is necessary for his success. I shall practice every word and hope I may some day reach the eminence you are predicting for me.

I hope to see you personally at an early date. In the meantime please accept best regards.

I thank you most heartily for the most excellent letter of recommendation which I have just received. In a moment of hasty reflection it hardly seems that I am deserving of such kind words. However, I shall endeavor to merit them and prove by future work that I am entirely worthy of the implicit confidence you seem to have in me.

We have your order of the 29th ult. for one streamer, for which we are thankful. Your specifications unfortunately are so indefinite as to width and design that we hardly consider it right to fill your order without first asking for further particulars.

Will you please favor us promptly with a complete description of the streamer wanted.

This letter is to acknowledge the cash settlement upon your No. 95 register and we thank you for it.

Is your register working properly and giving you entire satisfaction? We hope it will prove to be all right in every way, as we are anxious that you should thoroughly understand and appreciate all it will do for you. If there are any points about the mechanism of the register, or anything in connection with the system that you do not fully understand, please advise us and we will notify our agent to take up the matter with you immediately.

Our interest in a customer does not cease after he has paid for his register. We desire to keep in touch with you, and if, at any time, anything develops in connection with your machine or with the system you are using, that you do not fully understand, we will gladly give you the benefit of any information we may have.

If you can see from the use of your register thus far that it will be of material assistance and profit to you in your business, we shall be glad to have you write us to this effect, so that we may give the benefit of your opinion to other merchants who may be contemplating the purchase of one of our machines.

We would also appreciate it if you would give us the names of any merchants in your vicinity who have appeared interested in your register, or who have made inquiries about it. A stamped envelope is enclosed.

With the assurance that we appreciate your favors, and hoping your register will give you good service for many years to come, we remain.

Letters Containing Enclosures

We enclose for collection sight draft for \$250 on the American Mfg. Co., your city. Please collect and remit us proceeds at your earliest convenience.

In payment of your sight draft on American Mfg. Co., we enclose draft on Chemical National Bank, New York, for \$249.75, being proceeds less collection charges. In the future, whenever you have any business of this kind, in our city, we trust you will favor us, with the assurance that all matters entrusted to us will receive our prompt and careful attention.

Enclosed find order No. F3409 on our treasurer for \$1.05 in favor of yourself, being value of tickets enclosed with your letter Jan. 12, 1909.

Please sign and return the accompanying form of receipt.

I enclose money order for \$3.00, for which please enter my subscription to your paper for one year, to begin with the May number.

We are in receipt of statement of our account bearing date of April 1st. Upon comparing it with our books, we find that you have failed to credit our remittance of March 15th for \$175. We enclose statement for correction.

Enclosed find New York draft for \$125, for which kindly reserve Parlor "D" and adjoining suite of rooms on steamship "Etruria," sailing for Liverpool, May 5th. If this reservation cannot be made, send diagram of vessel and advise me as to the best you can do.

Your valued favor of the 29th ult., requesting reservation on the steamer "Etruria," received. We thank you. The rooms you desire are still available, so we have reserved them for you. We trust your voyage will be extremely pleasant and that you will return greatly recuperated.

I have agreed to loan E. H. Jones, of your city, \$1,000 on his note endorsed by T. H. Taylor. Enclosed find check for this amount. Please transfer the money upon the delivery of the note, properly signed and endorsed.

Your favor of the 14th, enclosing check for \$1,000 to be transferred to E. H. Jones, received. Mr. Jones has given us his note properly endorsed by T. H. Taylor for the desired amount and we enclose it. We are very glad to accord you this favor and shall be pleased to accommodate you at any future time.

My check for \$450.25, in payment of your bill of the 25th, is enclosed. Kindly receipt and return invoice.

The enclosed New York draft for \$525.00 is in full settlement of goods recently shipped to us. We were fortunate to secure a very fair price and believe the returns will meet with your entire satisfaction.

It will afford us pleasure to serve you often.

Enclosed find copy of advertisement to be inserted in the June number of your paper. The copy, as you will note, has a border around the greater part of it. You may remove this when inserting and arrange the wording in the most effective way possible. Please acknowledge.

We greatly appreciate your favor of the 27th. Your advertisement will appear in the June number of our paper. We will make the desired changes and hope the results will prove the value of our paper as an advertising medium.

Your favor of the 24th, enclosing New York Draft for \$125, in settlement of your account, received. Please accept our thanks. As draft contains no signature, we are obliged to return it.

Kindly have signature affixed and return to us at your earliest convenience.

Yours of the 22d, enclosing draft for signature, received. We return it properly corrected and trust you will pardon our negligence.

We return your invoice of the 25th as it contains an error in extension, 25 bbls. of Sunlight flour being extended at \$150 when it should be \$125.

Please make necessary correction and return invoice to us without delay.

You will find enclosed duplicate bills of our account against the American Wire Co., of your city. Please make collection, if possible, without resorting to legal proceedings, and oblige.

Yours of the 24th, enclosing duplicate bills of your account against the American Wire Co., at hand. We thank you and will do our very best to effect a prompt settlement in accordance with your instructions.

I have the honor to submit, for your consideration, detailed report of the movements of the Naval Squadron, under my direction, in the Philippine Islands. I also direct your attention to certain papers attached thereto and ask that you be kind enough to transmit them to the proper authorities.

You will find enclosed bill of lading for three cars of No. 2 corn consigned to you today to be sold on commission. Kindly dispose of this at best prices obtainable at as early a date as possible, crediting our account with proceeds.

I enclose claim for overcharge on a recent shipment of wire, to the American Nail Co., Pittsburgh, Pa. By referring to your letter of May 15th, you will find that a through rate to Pittsburgh was quoted me at 26 cents a hundred while goods went through at 32 cents.

Your prompt attention will oblige me.

Enclosed find bill of lading for 24 cases of saleratus consigned to the American Grocery Co., 154 William St., Long Island City. Upon arrival of these goods in New York, will you kindly see that they are transferred properly and send bill for all charges incurred?

Your letter, together with bill of lading for shipment of saleratus, received. We shall take pleasure in making prompt delivery and believe you will be entirely satisfied with our service.

Enclosed find bill of our charge for transferring goods to American Grocery Co., Long Island City, N. Y. Permit us to remind you of our exceptional facilities for the handling of any goods that you may ship to this city. We do business for nearly all the larger concerns and believe we could please you.

We hope you will favor us with further business.

A petition is enclosed, signed by some 500 or more of our reputable citizens, praying that executive clemency may be exercised in behalf of Mr. Stephen Jones, sentenced in your city in March, 1908, for a period of fifteen years at hard labor, in Auburn Prison. I have spent several weeks in reviewing the evidence which convicted the person referred to and believe you will agree it was not sufficient to impose such an extended sentence. For your consideration I submit typewritten copies of all the evidence and trust it will receive your very careful attention. Should you desire, I shall be glad to confer with you personally, at any time or place you may designate.

Petition and other papers relative to Mr. Stephen Jones, now confined in Auburn Prison, have been received. Owing to a rush of legislative business it will be necessary to defer all action in this matter until the

first week in September, when I shall review the evidence and listen to any further arguments you may care to present.

Enclosed find invoice of goods shipped to you today by Pennsylvania R. R. We trust they will reach you in good condition and prove entirely satisfactory.

With thanks for all your favors, a continuance of which we shall be glad to receive, we are,

In compliance with your request of May 26th, we are enclosing three complimentary passes for the convenience of your husband. We shall be delighted to see him, and will cheerfully afford him every possible courtesy to the end that his visit with us may be in every sense pleasant and profitable.

We infer that it is not your intention to accompany him. That is to be regretted, as we should like to see you both. If you cannot come, we know your husband will give you a very accurate description of his trip upon his return, which will enable you to get a fairly good idea of our great factories and offices.

With best wishes, we are,

Letters of Request

On April 25th you consigned to us a car of pine lumber. Up to the present this car has failed to reach its destination. Please start tracer.

Please send me a copy of your latest catalog. I have fully decided to take a course of business training in one of our leading commercial schools, and desire information concerning the curriculum, terms, etc., of your institution.

A prompt compliance with the above request will greatly oblige,

Agreeable to the request of Mr. Whitney, I wired you this morning as follows, which I now confirm: "Mr. Whitney desires interview, Waldorf, Saturday morning, 10:30, wire." As matters of importance are to be discussed at this conference, I trust you will find it agreeable to be present.

Our note for \$1,500 matures on the 10th. Owing to our inability to collect outstanding debts, we must ask that you grant us an extension of sixty days. If you can accommodate us the favor will be highly appreciated.

We are much pleased to grant you the extension of time requested in yours of the 20th. Please forward new note with check for interest to date.

Will you write us a testimonial as to the satisfaction of your customers in using our line of threshing machinery? You have been one of our most valued customers for the past five years, and we feel that such a letter as you can write to us would carry considerable weight with prospects and be of much value to us in an advertising way.

Since I am personally unacquainted with you, I sincerely trust you will pardon this intrusion. The fact is, I am exceedingly anxious to obtain the names and addresses of the teachers of your county, and thought perhaps you would be good enough to favor me with them. My object in securing these names is to write to the teachers and ask them to kindly furnish me with the names of young people who have arrived at the proper age to attend a commercial or a shorthand school. To such persons I shall simply mail our catalog and college journal. This is the use, and the only use, I shall make of the names. So I hope you will gratify my desire in this direction, with the understanding that I am to fully compensate you for all the trouble involved.

I understand there is a vacancy in the commissary department at Manila, and address you for the purpose of interesting you in behalf of Mr. Harry Biles, of Philadelphia.

I have been intimately acquainted with this gentleman for about five years. He is considered one of the most estimable young men of my acquaintance, a person whom I cheerfully commend for his many sterling qualities. He has served an apprenticeship in the government service, and is more or less familiar with the intricacies of the work. His appointment is highly favored by some of my best friends. As an evidence of this fact, I enclose you copies of several testimonials now in his possession.

At your convenience, please let me know as to what, if anything, can be done for this young man.

Your letter of the 24th, requesting the appointment of Mr. Harry Biles to a position in the commissary department, received. I have examined the credentials of this gentleman quite carefully and am very favorably impressed with them. I shall be pleased to do what I can in his behalf. You will hear from me within the next fifteen days.

Letters Answering Inquiries

Mr. John Walsh, Detroit, Mich., has applied to us for a clerical position and has referred to you. Any information you might give us in regard to Mr. Walsh's ability, integrity and general qualifications for office work will be much appreciated. For your answer, we enclose a stamped envelope.

Mr. John Jones, who was formerly in your employ, has made application to us for a credit account, giving your name as reference. We will appreciate any information that will enable our Credit Department to act on the request intelligently.

Answering your inquiry of the 29th. I have one car of selected white clipped old oats which I can offer, subject unsold at $29\frac{3}{4}$ cents. Also offer one car of clipped white new oats at $28\frac{3}{4}$ cents, delivered. If you can use a car, I shall be glad to hear from you by wire upon receipt of this letter.

We enclose three different designs of checks and drafts, upon which we desire your lowest quotations in quantities of 10,000 each. We are anxious to place this order with your house and trust your figure will be favorable.

We are in the market for two 100 H. P. tubular boilers to be used in a steam tug which is now being built at our yards, in this city. Please be kind enough to favor us promptly with your best price on the above, based on delivery at our yards.

We are pleased to quote you, in answer to your inquiry of the 30th ult., two 100 H. P. tubular boilers at \$1,500 each, F. O. B. cars, your city. Our boilers stand second to none in quality.

The enclosed testimonials from prominent users will probably interest you.

Hoping to receive your order, which shall have our prompt attention, we are,

We have about 400 cases of shoes ready for shipment to a customer in Cleveland, Ohio. We desire to have these go by your line of steamers from Buffalo. Please acquaint us with your lowest rate, and greatly oblige.

In answer to your inquiry of the 1st, we quote you a through rate of 12 cents a 100 lbs. Our two magnificent side wheel steamers, "City of Erie" and "City of Buffalo," ply nightly between Buffalo and Cleveland. Steamer leaves each city at 8:30 every night, arriving at its respective destination the following morning at 6:45. Our excellent facilities lead us to believe that we could serve you advantageously. Try us with one or two consignments.

I am in receipt of your inquiry of the 1st, about opportunities for young men in this locality. To a bright young man of energy and determination, the chances are practically unlimited. If you are the happy possessor of the necessary requisites of a successful man, I suggest your

removal to this city. I do not advise you to come here on a transient visit, but come resolved to make this your permanent place of residence.

Messrs. Adams & Taylor, your city, have referred us to you regarding their financial standing. If you are at all familiar with the responsibility of this firm, please furnish us with such information as you may possess and be assured that the favor will be treated strictly confidential.

With reference to yours of the 25th. So far as we know, Adams & Taylor are in a position to discharge all their obligations. This concern is said to be one of the largest in the city and is reputed to be doing a large and prosperous business. We feel confident that you would make no mistake in accepting their account.

Please treat this information confidentially.

Mr. E. C. Davis, of this city, has applied for a position with our company. He refers to you as to his character and ability. Are you acquainted with him? Are you familiar with his habits? Is he honest and worthy of the confidence and esteem of the business public? In brief, tell us all you can about him. We enclose stamped envelope for your answer.

Mr. T. H. Pearson, of your city, wants us to bond him to the amount of \$5,000, and refers to you as to his character.

How long have you been acquainted with this gentleman?

Do you know of anything against him?

Is he now employed?

Has he ever been discharged? If so, for what reason?

Is he addicted to strong drink?

Is he honest?

Your prompt attention to these inquiries will be greatly appreciated and treated with confidence. A stamped envelope is enclosed.

Your letter advising us of the rumors concerning the St. Paul Traction Co. received. We desire to have our interests amply protected in any proceedings that may be instituted against them. We know of nothing to prevent us from engaging you as our counsel, and have accordingly wired you to take whatever action you may deem necessary. You will not construe this to mean that we are entirely in favor of using stringent measures to compel this company to place its affairs into the hands of a receiver. Before giving you further instructions we must ask you to submit answers to each of the following:

1. What are the outstanding debts of this company?

2. What is the bonded indebtedness?
3. By whom are the bonds held and when do they mature?
4. Have the employees been paid promptly?
 - a. If not, what is the amount due them to date?

In your judgment, could their lines be made to pay, provided they were under the management of a competent street railway man? State definitely all you know about the affairs of this company and its officers.

Your favor of the 5th, instructing us to investigate the St. Paul Traction Co., received. This firm, financially, is in a very bad condition. In a recent interview with the directors, they offered to give their two years' note with interest, in full settlement of your account. After carefully considering the matter and investigating everything in connection with the firm, it seems advisable to exercise a little leniency and thus provide an opportunity by which they may liquidate their indebtedness.

If you care to accept settlement they have proposed, please instruct us further.

Messrs. Burke, Jones & Co. of your city desire to enter into business relations with us and have requested that we write to you for information concerning the character, integrity and financial ability of their house. If agreeable, we would thank you to communicate to us any knowledge you may possess as to their responsibility. Your answer will be regarded as confidential.

In answer to yours of Dec. 1st, with reference to the character and business stability of Burke, Jones & Co. of this city. This firm, so far as we are able to ascertain, is amply able to take care of any reasonable obligation. We recommend them to you unreservedly.

Messrs. Burke, Jones & Co., referred to in yours of Dec. 1st, sustain the highest reputation for their sterling integrity, strong financial ability, brilliant enterprise, and superb skill in conducting business affairs. By wide experience, untiring energy, faithful adherence to safe and conservative business methods, this house has pushed itself to the very front among the more substantial and prosperous business concerns of this city. We are sure you would do well to enter into business relations with them.

Referring to your inquiry with regard to the standing of Burke, Jones & Co., we regret to say that their business is anything but prosperous. We doubt if you would find advisable to extend them credit for any amount, although a special report upon them may bring you more favorable information than we possess.

Dunning Letters

Enclosed find statement of your account. As we are greatly in need of funds to meet outstanding obligations, we trust you will favor us with a prompt remittance.

We wrote you on the 2d enclosing statement of account and requesting prompt settlement. Knowing the promptness with which you generally meet your obligations, we presume the above letter has escaped your attention.

Kindly let us hear from you by the 10th.

We again remind you that your account with us still remains unpaid. It is absolutely necessary that we collect promptly all outstanding accounts in order to take care of our own obligations.

Please let us hear from you with a remittance by Jan. 15th.

We have written you three different times calling your attention to our account against you and asking for a settlement. We note with regret that we have not been favored with an answer to any of these letters, neither have we received a remittance. What is the trouble? Please be as frank with us as we were prompt in accommodating you. A letter explaining reason of delay or a remittance will be expected without fail by the first of the month.

We call your attention to the fact that your account of \$300.00, due us, still remains unpaid. We have on several occasions notified you of this, and thus far no attention has been paid to the matter. If remittance is not received within ten days, we will have to avail ourselves of a course that will be distasteful to us and expensive to you.

Our letters with regard to your long overdue account seem to be entirely ignored by you. We will tolerate no further trifling in this matter. If the account is not settled by the 10th, we shall deem it necessary to institute legal proceedings against you. Please do not compel us to resort to such unpleasant means.

Our draft for invoice of the 19th, for \$9.00, has been returned, endorsed "Will send check." The check has not been received. Please send it promptly or protect our new sight draft to be drawn through the Valley National Bank on March 2d.

Our draft of the 18th, for \$2.85, as per statement sent you, has been returned unpaid without explanation. According to the terms of sale, this

account is past due, so we shall be pleased to have your remittance by return mail. If there are any reasons why the account should not be paid, advise us promptly.

If we do not hear from you by the 2d, we will again make draft for the amount, with the expectation that you will honor it when presented.

We have not been favored with an answer to our recent letter, and, in the absence of an explanation as to why your account should not be paid, we again make draft for the amount, our second draft for \$10.00 having been returned unpaid.

We at all times endeavor to grant every reasonable indulgence to our customers, and it is only because you have paid no attention to our several letters regarding payment of the above account that we shall feel justified in handing it to our attorney for collection should the draft sent today fail to be paid upon presentation.

Answering yours of May 10th. In consequence of several heavy failures among our immediate customers, whereby we have sustained serious losses, it will be utterly impossible for us to favor you with the desired remittance. We are gradually, though slowly, recovering from our present financial embarrassment occasioned by the heavy failures referred to, and with proper consideration on the part of our creditors will be able to settle our accounts in full.

We hope you will oblige us with a further extension until June 1st.

Your account on our books shows a balance of \$175.00 due us. As it has been running longer than usual, we are writing this to ask you to make a settlement.

You received a letter from us ten days ago regarding your account. We enclose a statement of the amount due, and although it is not large, a remittance would be of more than usual value to us at this time.

We shall expect you to pay this amount by the 16th at the very outside.

Although we have sent you numerous statements of late for the enclosed account, for some reason or other you have seen fit to give us no response.

You may be surprised that we should call upon you so urgently for payment at this time, but when you consider that our accounts number into the thousands you can see that we cannot afford to allow any one to continue long unpaid.

We shall expect a remittance within the next ten days. Will you favor us, Mr. Stone?

We do not wish to believe that you desire to defraud any man of his just dues, so we take it for granted that your delay in settling our account is from carelessness rather than any inclination to avoid payment.

If you are not in a position to send us a check for the entire amount of your bill, we will gladly arrange with you some partial payment plan to suit your convenience if you will kindly call at our office or write us.

We have no desire to cause you any unnecessary expense or trouble if it can possibly be avoided in order to collect this bill. You understand that should we place this in the hands of outside persons, such an expense would surely be incurred.

Will you extend us the courtesy of an answer to this letter? If there is some reason why you have not settled the account, we shall be glad to know it. If there is no reason, then, of course, you intend to remit promptly.

Enclosed is a statement of your account which, as you know, is long overdue. We have already called your attention to this matter several times, but as yet have not been able to effect a settlement.

We feel that we have been very lenient with you in allowing so long a term of credit, and we must now insist on an immediate payment. If we do not hear from you soon we shall be obliged to resort to other means of enforcing a settlement.

Trusting to hear from you on or before April 20th, we remain,

You have received several letters from our credit department relative to the enclosed statement. For some reason you have seen fit not to answer them and they have asked me to look into the matter.

That is why I am writing you this personal letter, to find out if there is anything wrong with the bill or if you have any grievance of any sort against us.

I realize that at just this time money is scarce with some of us and the present high prices make it difficult for us to pay our bills as promptly as we should like.

This account is a small one and I believe you contracted it in good faith, intending to pay it promptly. Will you not write me and tell me why you did not pay it, and if you have any claim to make we shall be glad to adjust it for you.

If the account is all right, you surely intend to settle it and I shall be glad to have you enclose a check for the amount.

I shall keep a copy of this letter on my desk for a few days in anticipation of your answer. Will you be courteous enough to let me hear from you, please?

You undoubtedly know that merchants and professional associations require their members to report the names of those who refuse to pay their just debts.

Our business relations have been uniformly pleasant, Mr. Stone, and we are disinclined to place your account with outside adjusters.

Personally, I believe you purchased the goods represented by this statement in good faith. Very few persons, indeed, purchase with the intent of not paying. That is why I am convinced there must be some good reason why you have not settled the account.

Will you extend me the courtesy, Mr. Stone, of an answer to this letter? If there is some reason why you have not settled the account, I'll be glad to know it. If there is no reason, then, of course, you intend to remit for the goods.

I am enclosing a stamped, self-addressed envelope for an answer. You won't disappoint me, will you?

On May 25th we asked you to make prompt payment of your account. You have not answered.

Unless we hear from you, or receive a remittance by June 10th, we shall place the account with our attorneys for collection.

We have placed your account in the hands of our attorneys for collection, and you will no doubt hear from them at once.

Enclosed is statement of account in duplicate against Geo. Stone of your city, showing a balance due us of \$175.00. We also enclose copies of the correspondence which has passed between this debtor and ourselves. From these copies you will see that we have written Mr. Stone several times, only to have our letters utterly ignored.

Try to collect this amount without resorting to legal action. If not successful by such means, we will leave it to your best judgment to make the collection by whatever course seems advisable.

Your name has been selected from the list of attorneys in Martin-dale's Mercantile Directory. Your fees will be governed by their schedule.

Letters Answering Complaints

Frequent complaints have reached us regarding your ungentlemanly conduct while in the presence of our customers. We now find it necessary to remind you that under no consideration can we tolerate actions of such a character. If you persist in disobeying the regulations of our house, we shall be compelled to dispense with your services.

Please advise us if the goods ordered on March 5th have been shipped and when. These goods are needed immediately to supply the pressing demands of our trade, and should have reached us a week ago. We shall be compelled to order elsewhere if they do not reach us within ten days.

We regret that the goods on your order of March 5th have not reached you. They were shipped March 7th. Upon inquiry at the freight station, we find that they were miscarried to Trenton, N. Y. The agent here has wired instructions to the agent at Trenton, N. Y., to reship the goods immediately. He assures us that they will reach you within three days. If not, please write us again.

The goods ordered of you on March 5th reached us today. Upon examination we find the Cocheco Tweed so badly damaged as to necessitate its return to you today by Adams Express. We also enclose check for \$150, in full settlement of invoice, less goods returned. Kindly acknowledge.

Your check for \$150, in full settlement of our invoice of March 7th, received. We thank you. We are very sorry, indeed, that the Cocheco Tweed was damaged and have today replaced it with another piece, which has been sent by Adams Express, charges prepaid.

I am in receipt of your complaint of the 23d about our suburban accommodations. We have received several communications similar to yours, all of which have been referred to the proper persons. The negligence of some of our employes will be rigidly investigated and such action taken as the circumstances may warrant. We have no desire to maintain in our employ any man who is discourteous to our passengers. It might be well to advise you that our Evanston branch is now being run at a loss, although, if we can get the co-operation of all, we are sure a balance can be shown on the other side.

I address you with reference to the conduct of your son Walter. We have repeatedly reminded him of his discourteous manners, but apparently without any result. We are quite favorably impressed with the young man, and as we have no desire to cause him any embarrassment, we request that you take him from school and put him at work where his mind would be more rigidly occupied. The stern discipline of some business house may have a tendency to remind him of his absolute needs, and eventually bring about the desired reformation.

We trust you will see the necessity of complying with our request.

On July 1st we consigned to the American Steel & Wire Co., Pittsburgh, Pa., 14 kegs of wire nails. Consignee now advises us that these goods haven't arrived. Kindly start tracer at once.

Enclosed you will find a letter from Capt. Tyler, of the steam barge "City of Duluth," complaining that the harbor facilities at Buffalo are very inadequate and more or less detrimental to proper navigation. He says in particular that the entrance to the harbor is not properly guarded according to regulation laws and that the buoys adjoining the main breakwater are hardly visible on a dark night. These matters are of very great importance to us, and as we have repeatedly complained about them, it is necessary that you take steps to remedy them without further delay.

I am in receipt of your letter, together with attached letter of complaint from Capt. Tyler. I was not aware of the inadequacy of our harbor facilities, but after making a tour of inspection a few days ago, I find that your complaint is justified. I have instructed our harbor master to begin necessary repairs and I am confident you will have no further cause for complaint.

We regret that the goods recently shipped to you have not met with your favor. Please pack them securely and return at our expense, by freight. Upon receipt of bill of lading we will gladly duplicate the articles, charges prepaid, or else exchange for anything else of a similar value you may select.

Your complaint of the 20th, about non-delivery of shipment of May 10th, at hand. We have started tracer and hope to have goods in your possession within ten days. We regret your inconvenience and hope you will advise if goods are not delivered by the 30th.

We have your complaint of the 16th about damage to goods shipped to you Dec. 8th. Can you secure endorsement of freight agent showing condition of goods upon their arrival? If so, please do this promptly, sending us endorsed bill, when the entire shipment will be duplicated.

Your complaint of the 20th has been very carefully noted. It seems to us that the damaged rods could be satisfactorily repaired in your city at a cost not to exceed \$3.00. If so, kindly have the work done at our expense and send receipted bill to us, when we will gladly make prompt refund.

We are decidedly anxious to have you satisfied and have, therefore, instructed our drayman to call for the defective baskets. He will deliver others, which we hope will conclude the transaction satisfactorily.

As goods on your order of June 10th were shipped as instructed, we shall expect you to receive them promptly upon their arrival. They can only be returned to us upon condition that they are damaged or not as represented by us.

Believing you will take care of the shipment as suggested, we remain,

We are advised that shipment made to you on Sept. 12th is still on hand in your city unclaimed. Why do you not take delivery and thus avoid an accumulation of storage charges? Please let us hear from you concerning the matter.

Your complaint is received, but you have failed to tell us in what respect boiler is unsatisfactory. Prompt information on this point will enable us to adjust the matter with satisfaction to you. We enclose a stamped envelope.

It would hardly be consistent at this late date to permit the return of books to us. If the binding was in any way unsatisfactory, you should have written us before. However, we will investigate the matter, and have accordingly requested our agent to call on you. He will be prepared to make a fair adjustment.

On the 15th we wrote you about the disposition of some poorly constructed doors. We have had no answer to our letter or any other information about the matter. Have you returned the doors? Perhaps this has been done but through some oversight you have not sent bill of lading. We shall be pleased to hear from you.

Your letter of recent date tells us that our terms are not as easy as those of our competitor. Well, Mr. Borst, what have you found wrong with them, and what do you suggest as an improvement? Please write us more definitely, with the assurance that we like to get the criticisms and suggestions of our friends, as it is only through such co-operation that we can expect to develop along the right lines.

Concerning the curtains No. 42, which you apparently returned to us some time ago by common mail, we must again advise you that they have never reached us. No doubt, they were miscarried, or else they were deliberately extracted from the mails by some dishonest postal employee. You can probably ascertain something about their whereabouts by bringing the facts to the attention of your local postmaster, advising him just when you mailed the curtains, so he can start a tracer.

It is very unfortunate, Mr. Mathews, that you did not avail yourself of the instructions in our letter of April 27th to return the curtains by express. The fact that you returned them by common mail, without any direct authority from us, throws the greater part of the responsibility upon you, because we cannot replace articles that are lost while being returned in this manner, unless the customer is acting upon our instructions.

It is true that we send out hundreds of packages by common mail, but in each and every case we guarantee their safe delivery. We must ask our customers to do the same, provided they return packages by common mail without our advice.

We regret the loss and will continue to keep on the lookout, with the hope that we shall eventually locate the curtains you returned. Perhaps our efforts, combined with those of your postmaster, will accomplish the result we so much desire.

We regret the annoyance you have been caused in obtaining a satisfactory library table.

As for the affidavit, we assure you this was not sent for the purpose of causing you any inconvenience, but rather because your original complaint led us to believe that an accident in transit was directly responsible for the damage to your table, and, as you could not get the original freight bill endorsed, we thought there would be no trouble in having an affidavit executed, when we could secure some reimbursement for the damage.

Your second letter makes it plain that the carriers are not responsible, and, as a result, we are sorry we ever prepared an affidavit. However, there still remains our responsibility to supply you with a perfect table. If you are sure that the one you now have can be satisfactorily repaired, we wish you would go ahead with the work, provided the expense will not exceed \$2.00, and send us the received bill at its completion, and we will make a prompt refund. If the table cannot be repaired in your own city so as to please you, advise us, when we will gladly send another table, charges prepaid, leaving you to return the damaged one in the same crate in which the new one will arrive.

At the best, Mr. Hewitt, we hope you will not permit this transaction to discourage you. Thousands of people are dealing with us to their

entire profit and satisfaction all the time. You can do the same. Try us again, please, and be convinced.

We have your letter of recent date instructing us not to send you any more of our advertising matter because you do not care to have anything more to do with us. What you say seems to suggest some kind of dissatisfaction. What it is we do not know, although we should like to learn all about it, for if you deem it advisable to sever your relations with us we feel that it would be best to do it upon a friendly basis.

Please tell us just what is wrong, sending your answer in the enclosed stamped envelope.

Answering your letter of June 4th, we are ready and willing to replace the shortage reported by you in our shipment of Feb. 15, 1909, if you will sign, execute and return the affidavit enclosed with our letter of March 26, 1909. This we need as tangible evidence in our investigation of the large shortage reported by you. We do not want the affidavit to substantiate your word, as that is fully accepted by us. With the affidavit in our possession, you would be eliminated from the controversy, your shortage would be immediately replaced and the whole matter finally concluded to our mutual satisfaction.

Throughout the correspondence we have had with you, Mr. Wilson, you have taken one position, and have virtually said that, right or wrong, you do not purpose to recede one inch. We admire a man who stands for the right, but we cannot agree with any man who will concede nothing to the other fellow. In your own position, as a man of authority in the great Methodist Church, we are sure your constant aim is to co-operate with your brethren in every legitimate work undertaken by them. If you did not work with them, and they with you, your leadership would eventually develop into a stupendous failure.

We ask you again, in all fairness, to sign the affidavit, thus treating our company as we know you would expect us to treat you, were you in our place and we in yours. If this fair and reasonable co-operation is denied us, we shall be compelled, to our regret, to conclude your shortage complaint upon its present basis, which is as unsatisfactory to us as we know it is to you.

Under date of June 9th you asked us to quote you a price on Davenport No. 420, in chase leather. This we did on June 12th, while on June 17th you sent us an order specifying "Davenport Sofa Bed No. 420, in black leather, golden oak finish." The clerk who recorded this order overlooked our quotation of June 12th, which you returned, and, as a

result, we have sent you a No. 420 Davenport in genuine leather, the price of which is \$40.00.

We greatly regret the mistake and are willing to do any reasonable thing to adjust it satisfactorily. It may be that when you receive the davenport you will be so well pleased with the genuine leather and its evidences of lasting durability that you will have no hesitancy about sending us a further remittance of \$14.00. If you do not feel like paying so much for a davenport, we would thank you to advise us promptly, in the enclosed stamped envelope, and we will enter an order for another davenport in chase leather, this to be sent to you at once, with the understanding that when it arrives the genuine leather davenport may be placed in the same crate and returned to us by freight, at our expense. It will also be a pleasure to reimburse you for any extra drayage that may result, provided you do not care to retain the davenport sent to you through mistake.

You, of course, understand that chase leather is imitation leather, and consequently the same high grade service cannot be expected of it as from a genuine article.

Please acquaint us with your wishes within the next few days, and greatly oblige,

As promised in our letter of Dec. 14th, we wrote to Mr. A. G. Brown, the local agent of the Baltimore, Chesapeake & Atlantic Railway Co., at Deals Island, and also to the general freight agent of the same road at Baltimore. Both individuals advise us that their books show no record of a rocker being returned by Mr. Parks in May, 1911.

As Mr. Parks is positive that he delivered this rocker to Mr. Brown, we suggest that he go to him and find out just what he did with it. If he cannot produce any evidence showing the actual return of this chair to us, it may be advisable for him to enter claim against the Baltimore, Chesapeake & Atlantic Railway Co., although we have grave fears of the eventual success of such a claim. Perhaps it would be declined entirely on account of the long delay.

We don't see how we can do anything further, because we have no evidence that the chair was ever received by us or any papers showing that it ever left Deals Island. We regret our inability to help you in a more tangible way, but believe you will quickly see why it's impossible for us to do more.

Your letter of June 2d repeats that you are dissatisfied with the Curtains No. 710 sent to you on Feb. 20th, but still you are willing to keep them, provided we will make you an allowance of a pair of Curtains No. 41. Frankly, Mr. Brown, what good would it do if we were to send you a pair of curtains or \$1.00 in cash and leave you to keep curtains with which you

were not pleased when received and which will not grow any better with usage? You ordered a pair of No. 710 Tapestry Curtains in olive green and rose color, but, according to your letter, you received both the curtains and table cover in brown. We cannot understand how this mistake occurred, as neither the curtains nor the table cover is offered in brown. However, as you insist that we have made a mistake, it's our obvious duty to correct it. We are willing to correct mistakes so as to make our customers satisfied, but we are not willing to pay for mistakes and leave our customers dissatisfied. You surely would be dissatisfied provided we sent you all the curtains in the institution, for the reason that no extra curtains nor extra money would change the color of either the curtains or table cover you now have.

You cite as your chief reason for not returning the curtains that you live several miles from the nearest express office. Yes, but is it not a fact that you make occasional visits to this same express office for other things? If so, why not send the curtains back when you make such a trip? Or, perhaps, you have a friend living in your immediate vicinity who goes frequently to the express office or who contemplates a visit there in the near future. Please make a further effort and see if you cannot get the curtains or the table cover, or both, back to us, with instructions as to what you want in exchange, when we will gladly accommodate you.

We are ready to please you, and all we want now is your best co-operation. Give it to us, please.

Our Cleveland branch has brought to our attention your complaint about receiving a second-hand piano. What gives rise to this impression is naturally difficult for us to determine at this time. Will you please give us a little more information?

According to our shipping records, the piano you received was a brand new one, shipped direct from the piano factory to our Cleveland branch. It was received there within the last month, and, as a result, it cannot be anything else but a new instrument. Nevertheless, if there's anything wrong with it, we want to know it, because you paid us for a piano that should be perfect in every respect, and that is what we intend to put into your home.

Please inform us, in the enclosed stamped envelope, at your earliest convenience, as to just what you found wrong with the piano. You will find us quite willing to make a proper adjustment when we have full particulars.

With reference to your letter of June 8th, we suggest that you go to your freight agent and have him advise us, over his own signature, that the chairs you obtained all arrived broken and were returned to us. If

you cannot get him to furnish us with such advice, we presume you will be entirely willing to sign and execute an affidavit showing that you were denied full value for the remittance you made us in '07. If you are willing to do the latter, we shall be glad to prepare the affidavit and send it to you for execution.

You can well understand, Mr. Warren, that you seriously handicap us in adjusting this matter because it has been pending for about four years. To be perfectly frank, we do not see any good reason for permitting the final adjustment of a transaction with us to hang fire for that length of time. We say very plainly in our catalog that all complaints should be made to us within two days after the receipt of goods, although we will grant that sometimes there are extenuating circumstances which make it impossible for a customer to observe these terms to the letter. But in no case can we imagine a situation to cause a customer to remain silent about a valid complaint about four years, as you have done. We speak very plainly on this point, not by way of criticism, but solely as a statement of the facts which must be as plain to you as they are to us.

We are returning the bill you sent to us because it doesn't show us anything. Its items are: Rounds 40 cents, work 60 cents and work on chair \$1.00. Surely, we are not to understand that Paul Johnson put one round in your chair, charged you 40 cents for the round itself and 60 cents for the work. If so, he charged you too much, and more than we can pay. If he did anything else besides putting in the round, we should like to know what it was.

As for the item of \$1.00, please explain what Mr. Johnson did, and, incidentally, have him put this on a bill over his own signature, so we will know the exact repairs that were made.

Now, Mr. Coble, we don't want to be unreasonable nor too insistent, but please understand, without writing you any more letters, that we cannot allow you \$2.00 unless we know for just what purposes every part of this \$2.00 was spent. Moreover, we cannot allow you \$2.00 for doing \$1.00 worth of work, even though some man may have charged you \$2.00.

Please take the enclosed bill to Mr. Johnson and have him show on it just what he did, bearing in mind that we can only pay what is right—no more, no less.

For your answer, which we shall expect to receive not later than June 15th, we enclose a stamped envelope.

We are grateful for your letter of June 22d, but unfortunately it is so indefinite with regard to names and other facts that we don't know how to advise you on the subject of short weights. Can you not give us the names and addresses of the persons who have complained to you about receiving

packages short of the quantities specified upon the label? If you can give us this information, it will be a material help to us and will probably serve as a means of satisfying some displeased customer.

For the convenience of your further answer, which we hope to receive promptly, we enclose a stamped envelope.

Answering your letter of April 8th. Will you please tell us in whose order you received coffee that proved unsatisfactory? Were the goods shipped to you personally or to some friend? If the latter, give full name and address.

What did you find wrong with the coffee? In what respect did it differ from what you have formerly received? Can you, without inconvenience to yourself, give us some little information as to how the coffee was prepared for the table, and the quantity used? You might also return to us a small sample to be submitted to our coffee expert for examination. In the meantime, let us assure you that there has been no change in the quality of our coffee. A can furnished yesterday, no matter whether it contained one pound or three, should afford the same results as the same quantity purchased several months ago.

Our company, with its vast business, could not possibly afford to work up large sales for any particular product and then begin to abuse the confidence of the public by giving less in quality. We must stick to what has proved to be good, or, if we deem a change advisable, we must invariably seek to bring about a decided improvement.

We enclose a stamped envelope, and hope you will give us full particulars, so we can understand your complaint fully and also arrive at an intelligent adjustment.

We thank you for your remittance of \$100.00 in payment of your account of May 20th.

You are justified in finding fault with our letter of June 18th. It was too insistent, and we want you to know that we are sorry for sending it to you. We are equally sorry that you did not stand by your rights in a more emphatic way by making it plain that you intended to pay the account thirty days from the arrival of the goods, just as you agreed, and that you would pay it at no other time. That kind of a letter would have commanded our respect and convinced us of our error in asking you to pay an account before it was due.

We had no fears of your financial responsibility, or else the shipment would not have been made. We have every confidence in your ability to take care of every obligation that may be contracted by you, so if you will entrust us with a continuance of your valued orders, we will see that each one is properly handled, no matter whether the terms are cash or credit.

We have your letter of June 8th, enclosing bill of \$2.00 for repairs to a Watch No. 25 sent you in March of last year. It's rather difficult for us to understand why your jeweler changed the main spring, adjusted the hair spring, or put in a new click spring and click, although it's barely possible that the watch met with some accident while in ordinary use. If so, the responsibility rests with you, as our guarantee does not apply to accidents.

If the watch gave you any trouble immediately after its arrival, or within the period of a year specified by us, we regret that you did not write us promptly instead of contracting a bill for local repairs on the assumption that we would pay for it. The repairs for which you have expended \$2.00 could have been easily made by us for one-half that amount, or even less.

Under these circumstances we are obliged, much to our regret, to return your bill. We cannot pay bills, particularly those for excessive amounts, contracted without our authority. Had you written us when the watch gave you trouble, or returned it by registered mail, we would have gladly made repairs, free of all charge, provided the watch had not met with an accident.

With reference to your letter of April 30th, let us make it plain that neither your word nor that of Mr. H. Bigelow is at issue. Thus far we have simply tried to settle the question of repairs to Desk 516 upon a strictly business basis, and were either of you in our place, confronted with like circumstances, we know you would observe our policy to the letter.

Here are the facts today: You maintain that the desk has been repaired and \$2.25 paid for the work. As these repairs were made without our authority, and, as no one in our employ is authorized to expend any money without a proper voucher, we are within our rights in asking you to submit an itemized receipted bill for the amount expended. If you will do this, we shall see that a check for \$2.25 is mailed at once. If you refuse to comply with our request, you will have no one to censure but yourself.

We repeat that we stand ready and willing to do our part without the slightest delay if you will do yours.

Answering your valued letter of April 2d. We greatly appreciate the splendid spirit of your efforts, and, while it would be a genuine pleasure ordinarily to do all that you ask, we fear it will be impossible to accommodate you this time because we feel that our decision concerning Miss Burnett's Muff is perfectly fair and just. Our confidence in her good judgment prompts us to believe that when she reviews all the circumstances she will accept our decision more favorably, agreeing with us that it was in accord with the facts.

Your postal of the 31st received. You have indeed been unfortunate in not obtaining delivery of our shipment of Feb. 27th. We will do our best to hasten it forward by starting an immediate tracer. If delivery is not made on or before Feb. 13th, kindly write us again.

At your request, we are enclosing a duplicate bill of lading of the original shipment. Note, if you please, that the goods left Buffalo on Feb. 27th by way of the Lehigh Valley Railroad. The delay that has resulted in getting the goods into your possession must have been caused by some accident in transit, which, as you know, happens now and then, regardless of the very finest precautions.

We have carefully examined the skirt returned by you only to find that a large part of its present condition results from extended usage. Nevertheless, there is also a cockled appearance, which should not be present, and for which the manufacturers are directly responsible. On the strength of the latter, we are greatly pleased to send you another piece of silk today, charges prepaid. Were it not for the cockled appearance, we should return the skirt to you, charges following, because you know that silk is a perishable article and will deteriorate rapidly regardless of usage. A dress made of silk will crack if it is simply hung away and not worn at all. Sometimes silk will crack while on the dealers' shelves, provided its environment subjects it to certain chemical action.

The guarantee that accompanies nearly all silk, ours included, does not apply to the life of the article, but rather to its dying, etc., to show that the silk measures up to standard requirements. No manufacturer could possibly guarantee silk to last indefinitely. Its nature makes such a thing utterly impossible.

We regret your annoyance, and hope the new piece which you will receive in a few days will please you in every particular.

While we are most grateful for the prompt and explicit attention you gave to the questions in our letter of April 22d, we regret that it is inconvenient for you to renew business relations with us. And now, we wonder if anything we have done has contributed to your decision. If so, will you not be very frank and tell us wherein we have not measured up to your expectations? You surely understand that if there is anything wrong we want to make it right, so you can at least be our friend and we yours. A stamped envelope is enclosed.

The perfume returned by you has been carefully examined by the head of our Toilet Preparation Department, who reports that he is unable to find anything wrong with it. If you will consider that all of our perfumes are made in batches equaling thousands of bottles, you will readily

see how well-nigh impossible it would be for one bottle out of this vast number to be inferior in quality. As no other complaints like yours have reached us, we are led to believe that your trouble may have resulted from the fact that the same thing does not always impress us in the same way. You know, it's a common experience to pick up bottles today and pass a favorable opinion on their contents, and then tomorrow pick up the same bottles and report unfavorably on them. Outside of this physical situation, it might be that your opinion of this particular bottle of perfume was based on the odor you detected in the bottle instead of the results produced by the perfume after it had been used on a handkerchief or some similar article.

To relieve you of any loss in the matter, we are greatly pleased to enclose a due bill for the value of the perfume returned. We take it for granted that it will be convenient for you to return this due bill with your next order. If not, you may send it back promptly and we will see that whatever you desire is sent to you without delay.

Letters of Endorsement

It pleases us to say in answer to your letter of the 28th that we have sold and operated New Century separators and Aultman & Taylor engines for the past five years. Both separators and engines have given excellent satisfaction, and our customers are satisfied and making money. We have been able, through your line of machinery, to extend our sales operations in a territory heretofore considered invasion-proof by the eastern manufacturers.

Trade is looking up and we anticipate a very good business the coming season.

Answering yours of the 28th, for a testimonial in regard to your line of machinery. We regret that we cannot comply, as it has always been the policy of this company to refuse to issue public letters of this character. Doing a jobbing business, as we do, it would lead to complications with other manufacturers with whom we are connected. We believe you can readily see the point and will excuse us.

If, however, you care to have any of your prospects write us, you may do so with the assurance that we will gladly help you all we can.

Your letter written in behalf of the Lafayette Memorial Commission has greatly interested me, and I have read with much satisfaction the plans already outlined for the proposed monument to the memory of a great soldier and patriot.

The undertaking is one in which I am sure it will be considered a privilege to participate, and the idea that the students in the schools, colleges

and universities shall take a prominent part in this tribute will not only be of vast educational value as one of the most important epochs in history, but will keep prominently before them the inspiration of a high ideal of devotion to great principles and of the public recognition paid to lofty purposes.

General Lafayette was but a young man when he espoused the cause of liberty and independence, overcoming well-nigh insurmountable obstacles to do so. It is altogether fitting, therefore, that the youth of America should have a part in this testimonial to his goodness and greatness.

I am glad to note that your committee has fixed a date when our people in every part of the country may testify their interest in this proposed monument and their determination that the movement already begun shall achieve the greatest success.

We have had one of your machines in our office for the past five months with an average daily output of from sixty to seventy-five pages.

In its mechanical construction, ease of operation and general excellence of its work, it excels any other machine that has been brought to our notice. To say it has given general satisfaction is to give but scant praise.

I am pleased to acknowledge a copy of the actor's edition of "Ben Hur." It is a compendious treatise and adds new laurels to this creditable production. I have every reason to believe that the book will find unparalleled favor with the people and meet with a most gratifying sale.

Thanking you very cordially and with sincere good wishes, I am,

Referring to your set of Modern Literature. Our proofreaders find its vocabulary so extensive and rich, its definitions so full and comprehensive, its etymologies so searching and scholarly, its literary illustrations so copious, varied and felicitous, that it not only supplies a need long felt in their department, but in frequency of use and weight of authority is fast coming to supplant every other work hitherto in vogue with them. The typographical execution of the book is beyond praise, while the press work is simply perfect.

At your request, I am glad to advise you that I was a student in your institution for some two years, during which time I made most satisfactory progress. I feel deeply grateful to you and your efficient corps of instructors for the many favors so willingly shown me. Your school certainly occupies an enviable position in the educational world. I shall recommend it to any young man or woman desirous of acquiring a thorough and complete course of study in any of the commercial branches.

Wishing you still greater success and pledging you my hearty support, I am,

Letters of Recommendation

Letters like these should be given with great caution and very sparingly. To give out such letters promiscuously is detrimental to the giver and of no particular benefit to those receiving them. Every firm would find it quite advisable to refuse such letters entirely. A good plan is to let the applicant use your name as reference and then have the prospective employer correspond with you direct.

There are times, though, when it is necessary to give letters of recommendation. In doing so, be sure to exercise great care and recommend a man for nothing except what you personally know him to be. Do not recommend any one upon a friend's endorsement. Don't, for the sake of being very friendly, say too much. Be very definite, and in concise terms tell just what you know about the man and absolutely no more. If you write a deceptive recommendation and the person does not measure up to it, you will sooner or later be accused of endorsing people on a friendship basis.

This will be handed you by Mr. W. N. Root, a particular friend of mine, who visits your city on business. Any courtesies you can extend him will be much appreciated.

This will introduce to you Miss Riddell, of Long Branch. She is a teacher of stenography and bookkeeping in that city and comes to view your work in those departments. I shall be very grateful for any favors you may show her.

Mr. F. C. Johnson, about whom you inquired in yours of the 15th, was in our employ for nearly five years. He left us solely because dullness in trade made it necessary to dispense with his services.

We recommend him very heartily as an honest, capable worker, and believe you will make no mistake in securing his services.

I have known Mr. Henry Hobbs as a neighbor and fellow townsman for the past twenty years. He has served faithfully in several minor elective offices and has always been a substantial, law-abiding citizen.

I know nothing of his Civil War record—that you have before you; but as a citizen he is deserving of recommendation.

It gives me pleasure to introduce the bearer, Mr. Thomas Williams, who is about to visit your city in search of employment.

Mr. Williams is a young man with whom I have been intimately acquainted for several years. He is a member of my church, in good standing, and bears an enviable reputation in this community. He is thoroughly honest and a faithful and conscientious worker.

Whatever you can do for him will be considered as a personal favor.

This is to certify that the bearer, Mr. R. F. Smith, has been a faithful employe of mine for the past five years. I am pleased to commend him to the confidence of the business community. He has an attractive personality, is thoroughly honest and exceedingly painstaking with all his work. Any one needing the services of a progressive young man will do well to employ him.

This will introduce the bearer, Mr. J. B. Lynch, who visits your city for the purpose of purchasing his fall line of goods. You may extend credit to Mr. Lynch to an amount not exceeding \$1,000 and charge our account. During his stay in your city, please accord him every courtesy possible and be assured of our appreciation.

The bearer, Mr. H. D. Sullivan, intends to enter the employ of the Plattsburg Machine Co., your city. This young man has been one of our good citizens for several years, and I cheerfully commend him to you as a gentleman entirely worthy of your confidence.

The bearer of this letter, Prof. E. R. Musselman, has been connected with this institution for the past seven years, during which time he has shown himself to be a successful and conscientious instructor. He was eminently popular with the students, excellent as a disciplinarian, and thoroughly devoted to the best and highest interests of the school. In scholarship, teaching ability and devotion to duty, he fully met the requirements of his position, and in taking his leave carries with him the confidence, respect and well-wishes of the Principal, the teachers and the pupils.

Letters of Commendation

I have just learned, with great pleasure, of the acceptance of your patent. If my information is correct, it is a dynamo attachment of an indispensable nature. The sale of this article should be without a precedent, as I firmly believe it will be eagerly sought by electricians of this and other countries.

Congratulating you and wishing you success, I am,

I am reliably informed that you have secured a responsible position with the General Electric Co. Accept hearty congratulations and best wishes for a future of unlimited success.

Keep me fully informed of your progress, please.

Let me congratulate you upon the very successful consummation of your college course.

As you begin to struggle with the problems of your new vocation, I admonish you to be mindful of all opportunities, keenly observant and very attentive to the absolute necessity of thorough and efficient work. It will be well for you to get an accurate comprehension of high and lofty ideals and ever aim to make yourself a very important factor in commercial circles. I shall expect great things of you.

I congratulate you most heartily upon the creditable record made by the steamer, "City of Erie," on her trial trip, last Thursday. You will recall that we have made some great predictions for this boat, as she is an ideal embodiment of marine architecture. I have no doubt but that she will continue to give very satisfactory demonstrations of her superiority.

Referring to your congratulatory note of the 4th, which I assure you is appreciated. We were much gratified at the result of the trial run of our new steamer and have good reason to believe that she will carry out every prediction made.

Heartily reciprocating your kind wishes and with best regards, I am,

Information has just reached me that you have been elected as one of the bishops to preside over the destiny of the Methodist Episcopal Church. You have my sincerest congratulations and the earnest wish that you will be eminently successful.

To be elected to such an exalted position is indeed an honor, for which you should be truly grateful. I believe I am not given over to flattery when I proudly remind you that no more acceptable person could have been chosen. Your very conspicuous advancement from the lower ranks of Methodism to your present official position is sufficient commendation of the excellent service you have given the church.

Wishing for your administration of affairs much success, I remain,

We thank you very much for remembering us with an invitation to your twenty-fifth wedding anniversary. It's unfortunate that some one of us cannot accept, but just now we are so very busy in hurrying forward

the thousands of Christmas presents ordered from us that we feel it's best for us to work early and late and thus do all we can to make others happy on that day of days.

The description you have given us of the interior of your home is so very realistic as to inspire a wish to see you and your husband. You certainly have been loyal to us. You surely have done good work. We congratulate you upon the results achieved, as we do upon your enviable enthusiasm. As a token of our sincere appreciation, and as a gift appropriate to your anniversary, we shall send you, with our compliments, one of our Colonial Tea Sets. We hope this set will please you and that the relations which have been so pleasantly maintained between us for years past will continue unbroken.

Lastly, we must not forget that you have just passed the twenty-fifth milestone in your married life—that you have traveled together hand in hand for a quarter of a century. That is indeed a long time. As you stand today, looking toward the future, there doubtless comes to you the anticipation of many more happy years, each a little better and each a little sweeter than all the years that have gone before. We felicitate you both and wish, with all the fervor at our command, that your future will be one of mingled joy and success.

You were very kind to send us the clippings from your daily press with regard to the musical lecture and recital in which your son had such a prominent part. The fact that his first violin was bought of us some ten years ago makes us keenly interested in his gratifying progress.

Not every boy seventeen years old can stand before a critical audience with such a difficult instrument as a violin and display such remarkable skill in his interpretations as to completely captivate those who are conversant with all that is good in music. We congratulate him, most heartily, and hope the day is not far distant when it will be our pleasure to greet him in person. It is always an inspiration to get acquainted with young men who are determined to make something out of themselves.

And as for yourself and Mr. Adams, we know you are deservedly proud. May you both be spared many years and may your son continue to distinguish himself in his chosen profession until he shall eventually enjoy a reputation that will compare favorably with such masters as Kubelik, MacMillan and Elman.

We are returning the clippings at your request, and as for the stamped envelope we hardly believe we care to use it as we are only too glad to assume the expense of letters written for such pleasant purposes.

Many, many good wishes for the continued success and happiness of Mr. and Mrs. Adams and their promising son.

We note with regret that your valued letter of May 20th, in response to our letter of inquiry, was filed before it was answered. Please pardon us.

If our vocabulary were only a little larger we would say many pleasant things about your much appreciated letter, but so long as we are only ordinarily gifted we must confine ourselves to a plain but hearty "Thank you." It's an inspiration to have you tell us in such an enthusiastic way that we have pleased and satisfied you. In fact, as we survey the whole round of human events, we know of no compensation equal to that of making somebody else happy. If we have succeeded, even in a small measure, to make our hundreds of customers happy, then we have done all that could be desired or expected of any organization.

It has occurred to us that sometime in the near future you may be in our city either on business or pleasure. If so, we shall be keenly disappointed if you fail to pay us a visit. A trip through a part of our great factories, and a glimpse of the offices, where one thousand earnest men and women are working hard for our customers, will no doubt prove an incentive to you, as it does to the hundreds of people who visit us annually.

Wishing you all the good things we are sure you deserve, and trusting it may be our pleasure to serve you often in days to come, we are,

Sales Letters

Our Mr. Whitney will visit your city on or about the 15th with a full line of fall samples. We have made an extra effort in getting out these goods, and believe an examination of them will convince you that they merit your orders. If you have any imperative needs, kindly communicate with us prior to Mr. Whitney's arrival and rest assured that your request will have our most courteous attention.

Have you a few minutes to spare? If so, we respectfully ask your indulgence. The enclosed booklet, entitled "Ten Minutes with Ten People," is of interest to all high-grade advertisers. Thank you.

Referring to our representative's call on Aug. 28th, we enclose a list of goods with prices, for which we are importing agents. We shall be glad to send samples showing quality of any in which you may be interested. Tell us something about your needs and we will endeavor to please you.

Your trial subscription to "Literature" has expired. Do you feel that the high literary quality of the paper appeals to you sufficiently to warrant your taking a year's subscription?

We should like to have your name on our list of subscribers and are confident you will not regret placing your subscription for \$4.00 with us to receive this periodical. We enclose a subscription blank for your convenience.

Our Mr. Jacobs called on you a few days ago with reference to shipping peaches to us in this market. He has given us your name as having some very nice fruit, and that, no doubt, you would give us some of your business this season.

We do not believe there is anyone here more capable of giving you satisfaction or handling your fruit to better advantage than ourselves. Our situation here—No. 132 Dock Street—is in the center of Dock Street market, and is not surpassed by any other location in the city. We have the advantage of having two large stores, which gives us ample room inside as well as the largest pavement space in this city in which to handle your goods.

We are, as you know, the largest dealers in fruits and vegetables in this city and have the largest shipping trade to interior points in Pennsylvania, New York and Ohio of any house here; consequently, we are not at all times compelled to depend on our own market for an outlet. This often gives us the advantage of prices above our competitors. Fruit that arrives fit for reshipment is very largely moved or sold to these interior points.

We hope you will start in and do business with us, as we are confident we can give you entire satisfaction. If you want any tags, stamps, etc., kindly let us know and we will keep you supplied.

Your valued inquiry of the 16th, addressed to our Grand Rapids office, has been referred to us for further attention. We are pleased to learn that you are interested in the "Macey" Card Index System and trust the catalog sent you from Grand Rapids has been received.

We have a representative line of samples at the above address, and if in this neighborhood, just come in and examine them. They will interest you, we are sure.

Should the catalog information be sufficient to enable you to place your order, we shall be glad to serve you. Our guarantee reserves you the right to return at our expense any article not exactly as represented or better, or which in your best judgment is not the very best obtainable anywhere at the price.

We trust your acknowledgment of our catalog and this letter will inform us as to how we may serve you.

This will again refer to your favor of Dec. 16th. Not having heard from you, we fear we were not sufficiently clear in giving you the information you wanted. If so, we assure you that we are both willing and anxious to give you the fullest details concerning the advantages of our card system over any other system.

Regarding our ability to supply your wants entirely to your satisfaction, we quote from page 25 of our catalog, viz.: "We have such a degree of confidence in the superiority of our system and our goods over those of any other system, that we are perfectly willing to deliver one of our outfits on trial. You may keep it thirty days, examine it, and test it in every way, and if you do not consider it the best obtainable anywhere, it may be returned to us and the experiment shall cost you nothing."

Of course, we might add that we will pay you for your trouble, and we would be perfectly willing to do so, provided there could be any, but the card system is made to save trouble and it does it.

An opportunity to prove our assertion will be appreciated. Let us hear from you, please.

It would please us to learn if our catalog sent some days ago in response to your request contained the information you desired and if its suggestions proved of interest or value to you. There is no question but that the card system may be made to meet your every requirement if you will inform us of these more particularly. By use of the "Macey" card system, office routine can be so simplified that one clerk can handle detail formerly requiring several. System has been well defined "The triumph of mind over matter," and the card index is in itself a teacher of system.

We welcome further correspondence upon this subject and hope you will favor us soon.

Agreeable to your request, we are sending you a portfolio of specimen pages and illustrations from "Modern Eloquence," edited by the Hon. Thomas B. Reed. Attached to some pages you will find brief notes of interest.

We also enclose an illustrated pamphlet, which a number of persons have done us the honor to pronounce the most readable conspectus ever issued, regarding a set of books. This is not, however, so much to the credit of the literary genius who wrote the circular as to the very original and exceedingly refreshing contribution which Mr. Reed and his associates have made to American literature. You will readily recognize that the work is without precedent, and that no matter how large your library, it will not duplicate a single volume.

For the first time, the best after-dinner speeches, lectures, addresses, anecdotes, reminiscences, and repartee, of America's and England's most

brilliant men are collected, edited, arranged, by an Editorial Board of men, themselves eloquent with word and pen—friends of Mr. Reed who have achieved eminence in many fields of activity. North, east, south and west, and the mother country as well, have been searched for masterpieces in every field of eloquence. The work is enticingly entertaining, but it is much more; American literature does not elsewhere afford so valuable an exposition and discussion of the important events and questions of our national history, nor so many specimens of purity and grace of style, and beautiful and classic English.

The few pages sent will give you some idea of the 4,500 pages in the complete work, and the specimen photogravures and colored plates are representative of the illustrations. The volumes, however, speak most abundantly for themselves. They will appeal to you more strongly than any statements we can make in a letter, or through a solicitor. Instead, therefore, of sending a solicitor, we place the matter before you by mail. In place of asking for your irrevocable order, we request permission to send you a set on approval, charges prepaid, to be returned at our expense if it should not make for itself a permanent place in your library, where we think it will receive more attention and afford you more pleasure and profit than any other set of books you have.

With the circular you will find an "on approval" application blank. Please note printed on back of it the reasons given for the low prices fixed for this publication. Better fill out the blank and return promptly. If the books fail to please we will take them back at our expense.

We are informed that you intend to adopt a new speller in your city schools. In view of this, we are sending a copy of our "School Studies in Words," upon which we are pleased to quote you, in lots of 100 or more, a discount of 60, 10 and 5% from list price, a copy of which is enclosed. This book is used in the public schools of Pittsburgh, Chicago and Milwaukee, and from the several different boards we have received flattering testimonials as to the superiority of its merits.

When you are ready to order your supplies, we trust you will give our books fair and careful consideration.

In compliance with your request, we are mailing, with compliments, trial packages of Horlick's Malted Milk, in both powder and tablet form.

The use of our delicious food product as a table drink, in place of tea, coffee, etc., will please you, we believe. It will be found a healthful substitute for these beverages, as it refreshes and nourishes, and acts beneficially upon the digestive organs and nervous system. A meal in itself, when solid food would ordinarily distress the stomach. Invaluable in dyspepsia and other forms of impaired digestion. A cupful, taken hot

upon retiring, relieves nervousness and wakefulness, and induces sound, refreshing sleep. It is not a medicine or alcoholic stimulant, but a highly concentrated food product, representing all that is delicious and nutritious in the extracts of malted grains and pure, full-cream milk. No milk nor boiling required. Merely dissolve the pulverized form in water, hot or cold, as per simple directions on label.

The tablets are especially suitable for use as a schoolroom luncheon. They are to be eaten dry. 15 to 25 tablets are equivalent to a full meal.

Price, either form, 50 cents; large, \$1; extra large, or family size, \$3.75. Should your druggist cause you unnecessary delay, please order direct from us.

There is no use of our "beating around the bush"—we might as well out with it first as last—we want your order for a *water filter*, and have the goods to back it up.

There's no earthly reason, so far as we can see, why we shouldn't have the satisfaction of adding your name to our large and growing list of pleased customers, and no reason why you shouldn't have the satisfaction of using the best there is—the LYNN porcelain cylinder, double flow, quick-cleaning filter.

This machine is all any other is and more, but a trial of it is what does the business. We want you to feel just a little bit interested in this filter question, so please put your name on a postal card and let it come back to us immediately. Then we will mail you our new illustrated catalog.

Trusting we may hear from you at an early date, we are,

The-Eight-Dollar-A-Week clerk has FOURTEEN HUNDRED AND FORTY MINUTES at his disposal every day of his life. The Ten-Thousand-Dollar man has exactly the same amount of time. Have you ever figured that possibly an economy of its use had much to do with the difference?

Give a clerk more than he can do in the hours of his working days and he overworks or shirks the work. Either, in the long run, costs you money.

Charles W. Eliot, President of Harvard University, has said, "A man ought not to be employed at a task which a machine can perform."

There is a lot of hard, cold, sound business sense in President Eliot's remark. Think it over.

You have clerks doing work a machine can do more quickly, do it better, easier and at a small fraction of the cost. You should be interested in knowing how the BURROUGHS BOOKKEEPING MACHINE will do all we claim for it. The investigation is entirely at our expense.

No obligation, no expense on your part. Simply sign and mail the enclosed card. It will bring you relief from the worries of office details. **DO IT TODAY.**

A proverb says "Confidence cannot be won in a day" and another proverb says "Confidence begets confidence." You may not firmly place your confidence in us in a day, but when you do, your confidence in us and in the Poster will beget even greater confidence, and we predict that both proverbs mentioned above will make good.

Practically everything that can be advertised can use the Poster. Your product **MUST BE SOLD**; it must be **QUICKLY** and **EFFICIENTLY SHOWN** to the buyer in a way that induces him to buy, and, under separate cover, we are sending you some miniature reproductions furnished through the courtesy of the National Printing and Engraving Co., of Chicago. These miniatures represent several different lines of business, all of them high grade lines, and indicate in a small way the popularity of the Poster as an advertising medium.

You undoubtedly know some of the reasons why the Poster has popularized so many of the Popular Sellers. We will mention just two or three, and shall hope that you will seriously give this form of Publicity the consideration we think it merits: First—their location, size, and color always attracts attention. It cannot be otherwise. No other form of Publicity can so nearly represent your product in picture form, in color, in size, and general appearance, and in the absence of a picture, an illustrated trade-mark or catch line tells your story well; and when we say that the cost is less than through other mediums, *we mean it.*

Write us for information.

You doubtless have noticed that Everybody's Magazine is carrying on a lively advertising campaign in the magazines and newspapers throughout the country. Just how big, and just what for, this letter will tell.

\$50,000 in 60 days, will spread the story of "**THE BEAST AND THE JUNGLE**"—eight articles—by Judge Ben. B. Lindsey of Denver.

This tale will carry you off your feet. It's the most amazingly concrete revelation of cussedness, political and municipal, that has ever been told by a man who knows what he is talking about. It will make a hit in every city and town big enough to know what the word "graft" means. It's brilliant, but sane. It's burning, but tender to the point of pathos.

The series begins in the October number—just out. It gets swifter with each succeeding issue. That means new, live circulation.

Everybody's "band wagon" is usually the most interesting thing in the whole parade, and the tune we're starting now will be sung everywhere. Better get aboard—eh?

You doubtless realize that the Weather Bureau has at last decided on a vigorous overcoat policy. Even men, who have been putting off their preparations for cold weather, because of the lingering mildness of an unusually late fall, must at last put themselves on the defensive.

Winter weights will soon be none too warm for comfort, and nowhere in the city can gentlemen of particular tastes find such complete clothing satisfaction in elegant effects, as in my large variety of fine domestic and imported fabrics; handsome gray and Oxford Mix overcoating effects, vicunas, worsteds, cheviots, etc., made to your measure in the most acceptable mode of modern, high-class tailoring. When you see the garments you'll frankly admit that \$20 up is little enough price for such unusual worth. Here are the newest, too, in suitings, grays, stripes, plaids, elegantly tailored, for \$20 up; also largest and most select line of trouserings to go, order-made, for \$5 up.

If you are not already acquainted with our establishment, you'll enjoy looking over the stock of the most completely furnished merchanting plant between Chicago and New York. Glad to have you call, whether you become a customer or not.

Referring to our letter of the 24th ult., with which we mailed you samples and description of our new invention. Possibly they did not reach you; if not, we shall be glad to send others. We want you to read our book "Business Pointers," because time spent in reading it will be well spent, whether you adopt our device or not.

If you are using the card system, our Pointers will make it doubly valuable to you; if you are not using the card system, it is because you do not fully appreciate its great utility.

There is no book system which cannot be improved by our card system; if you knew how true this is, we should have your order by return mail, and as we want to convince you of this, we are ready to go to extremes to do it.

If you will tell us in what department you are willing to make a trial, we will send you a complete outfit on approval; you may keep it long enough to test it thoroughly, and if you find it lacking any of the advantages we claim for it, return it at our expense.

We could not afford to make this liberal offer if our goods did not possess unusual merit; neither can you afford to lose this chance of trying them.

It is costing you more not to use our system than it will cost you to use it; twenty-five years' experience enables us to furnish better goods for less money than any other reputable firm. Let us prove this.

If you are using a card system, and will send us samples of your cards, we will quote prices that will secure your future orders. We furnish a rubber stamping outfit at very small cost, which will enable you to utilize your present record cards in connection with our Patent Pointers.

Shall we send you a complete outfit on approval? It will be to your advantage to answer—"Yes."

As requested, I have mailed you a copy of our catalog. The educational facilities of this institution are of such a character as to well merit the confidence and favor of the intelligent public. The training is sharp and pre-eminently practical, and fully abreast with the most exacting requirements of the modern counting-room. Thorough instruction and conscientious service are advantages that are guaranteed to every individual student at this institution. Should you decide to attend our school, you can rest assured that your best and highest interests, moral and intellectual, will be constantly and carefully guarded.

Hoping to have the pleasure of meeting you soon, I am,

In accord with your request of the 16th inst., we are sending you the catalogs requested. The list prices in our catalogs of office desks and library furniture are subject to the discounts attached to first page of each. Terms as per enclosed slip.

In purchasing "Macey" furniture, you have the satisfaction of knowing that you will not be disappointed in the quality of the work received. "Our Liberal Terms" and "Guarantee" reserve for you the privilege of returning at our expense any article which may not be found the best obtainable at a price so low as we name—material, design, workmanship and finish all considered.

Kindly acknowledge catalogs and this letter. If you cannot purchase immediately, please advise us when we may anticipate your order.

The time is approaching when your class will be in need of Commencement Day programs and invitations. We carry a very large stock of all the choicest designs, and as we supply nearly all the schools in the country, we should like an opportunity to submit you samples of our work and prices. Our superior facilities for turning out high grade work are unexcelled, and if you favor us with an order, we are sure you will be pleased.

May we send you samples?

Nobody needs to tell you of the importance of health. Your name on our subscription books is proof sufficient that you belong to the vanguard of sensible people who are thinking about health. But we want you to stay with them; keep on marching with them. We can't afford to lose you—you can't afford to lose us. GOOD HEALTH is better than ever; it's at the head of the procession. If you've seen the last few numbers you know it—you know it better than we do, for we're too busy to stop and enjoy all the good things we turn out. But we know how good they are. The letters that come pouring in from subscribers tell us—tell us with a gladness and gratitude that leave no room for doubt.

Joy is contagious—we've caught it from our readers. Our circulation manager had an attack of it, and you see the result on the enclosed slip. Only a happy man could become as generous as that—giving you about 2 for 1 and 3 for 2. But you know the impulse of the happy man,—he wants everybody to come along and be happy with him. But our circulation man wasn't content with this; so what did he do? He went after a dozen or so of his circulation friends on other magazines, and you have the result on the enclosed slip.

How these other magazines can afford to make such combination offers is more than we can tell, unless it be that they are glad to be introduced to the merry crowd who read GOOD HEALTH. But if you are wise you'll do as we do—ask no questions, just jump at the chance. We'll take care of the details. Just send in the money, tell us what you want, and DO IT QUICK!

You are probably in the market now, or will be soon, for some candy boxes. You doubtless want boxes of quality—something that will attract and also help you to sell your candies to the best advantage.

Assuming that we correctly understand your needs, we should like to make you acquainted with our boxes, which are distinct because they combine quality and individuality. They are made from strictly high grade materials, by automatic machinery, which insures uniformity. The designs on the greater number of them were made for our exclusive use by artists of recognized merit. For example—there is our "Scotch Girl" design, produced by that inimitable artist, Mr. Archie Gunn, picturing three girls separately in Highland costume, always unique and always interesting. The three designs in this series we would print for you by the three-color process on fine paper, which has been "roughed," and put the wrappers on loose wrapped with folded ends.

This same box we can furnish you with the ever popular "Fencing Girl" design, showing two new and original poses, or we can give you a design of two Indian Girls' Heads, both of which are admirable because of their clearness and striking detail.

In addition to the different girl designs is the "Teddy Bear" Series. These require no special comment, except that a box with a picture of a Teddy Bear on it in some of his funny antics will always capture the eye of the younger element, and, perhaps, contribute much to a sale.

If you should require something still better, we have designs known as our

"1907 Heads" "Cleveland Florals"

"Oriental Series"

"Bird Series" "Coquette Series"

Or, if you wish, we can supply a particularly fine design in a tapestry effect.

If you are not needing anything in the line of our regular stock boxes, of which we have mentioned only a few, we can get you up anything special at a low price consistent with high quality if you will make us familiar with your needs. Our large facilities, made possible by the fact that we operate three factories, enable us to guarantee prompt and thorough service.

To make a long story short, we are sending, separately, a small pamphlet which will give you a little idea of what we can do for you, while with this letter we enclose a stamped envelope. Kindly favor us to the extent of saying which, if any, of the boxes we have touched upon interests you. Whether you buy or not, we should like an opportunity to send you what samples you may request, together with price list and discounts.

We shall be much pleased to hear from you upon the subject of candy boxes.

Miscellaneous Letters

We are considering the advisability of establishing a branch office in your city and are looking for a competent man to assume the management of it. His business would be to hustle for trade and attend to the correspondence in connection with our work in Chicago and adjoining territory. You have been highly recommended to us as a man likely to give satisfaction. Do you care to consider a proposition?

I regret that I cannot comply with your recent request for a letter of recommendation, for the reason that I do not make it a practice to issue public letters of such a character. If you will be kind enough to give me the names of the persons with whom you are corresponding, I shall be pleased to write them in your behalf. Your record while with me was creditable and perhaps I can say something that will be of advantage to you.

Wishing you well, I remain,

In answer to your advertisement in today's Herald, for an experienced and accomplished bookkeeper, thoroughly conversant with the varied forms of mercantile correspondence, I desire to offer my services.

My past experience in discharging the affairs of the counting-room justifies the belief that I am well qualified to render efficient and acceptable service in such a position. For the past five years I have devoted myself almost exclusively to expert accounting. I was quite recently employed by H. B. Clafin & Co., New York City, to examine their books, and as to my ability as an accountant would respectfully refer you to them.

Hoping this will be favorably considered, I am,

In answer to your application of this date. The position now vacant in our house requires the services of an able and experienced accountant—one who is capable of solving the most complicated problems at a glance—intuitively, as it were, and able to dispatch the affairs of the position with intelligence, rapidity and accuracy. A person possessing only the ordinary clerical qualifications would find it utterly impossible to meet the exacting requirements of the position.

Should you still deem yourself adequately equipped for the place, kindly favor us with an early call.

Answering yours of the 5th. We have been very favorably impressed with your application for a position in our house, and would accordingly request a personal interview. We wish, however, to emphasize the fact that we need an experienced and accomplished accountant; a capable, energetic worker, and a man who is thoroughly reliable as to his habits, integrity and ability. The position now vacant affords a very liberal remuneration to the person possessing the requisite qualifications.

Your application of the 5th received and noted. We regret that at present there is no vacancy in our offices where your services could be used to advantage. We have filed your letter for future reference and trust you will be successful elsewhere.

This is to notify you that your services with this company will terminate on Saturday, June 3d, 1909.

Repeated and most emphatic complaints from our customers in your territory in regard to your objectionable conduct have compelled us to take this action. We realize that a traveling representative cannot please all of our customers, but when complaints and requests for a man's removal come in to us from all along the line, we cannot do otherwise than investigate. This we have done, and we frankly confess we are astounded.

Our committee, appointed for the purpose of appraising property, will wait on you, at your place of business, on Thursday afternoon of next week, at 3:30, to appraise your property at 278 Main Street. If the time and place is not agreeable, will you kindly advise as to what will be satisfactory to your convenience, and oblige,

I am obliged for various reasons to sever my connection with your firm. You will please accept my resignation, to take effect at the termination of our contract on June 30th. This decision has been reached after

mature deliberation, and under existing circumstances it appears to be best for all concerned. Perhaps it would be well for you to know that my rapidly failing health is the chief reason for this action. Our relations have always been extremely pleasant, hence I necessarily leave you with great regret and a deep sense of gratitude for the many acts of kindness so cheerfully accorded me.

Several of the young men of my church have suggested the advisability of organizing a Get-Together Club, chiefly for the purpose of discussing social problems. If you are interested, will you please be present at the church parlors on Wednesday evening, June 20th, at which time the ground will be gone over quite thoroughly and if possible a permanent organization effected.

I should appreciate the courtesy of your answer as to whether or not you will be present.

We address you for the purpose of ascertaining if you are in a position to use bonds of the New Haven Electric Railway Co., to the amount of \$10,000. We are offering these at par, subject to immediate acceptance.

If you are contemplating a remunerative investment, we suggest that you purchase the entire quantity at the price quoted. We make this recommendation advisedly, because we are in a position to know that the stock of this company is returning satisfactory dividends. If you feel disposed to conduct negotiations for any or all of these bonds, we shall be pleased to give you further particulars.

We have greatly enjoyed the loyal and enthusiastic tone of your letter of January 23d. Its kindly sentiments are much appreciated.

We find it difficult to account for the antagonistic attitude of certain unions against our company. We employ several hundred people and know for a certainty that many of these are identified with unions. That condition is perfectly satisfactory to us, for the reason that we do not discriminate. We treat everybody alike, aiming at all times to deal with our employes and our customers according to their individual merits. An institution dealing with the public at large could hardly afford to follow a different policy unless it were willing to open the way to certain failure.

We thank you very much for bringing this union matter to our attention and hope you will keep us fully informed of any further developments that may affect our interests. Also, accept our most sincere thanks for the excellent work you have done for us and the promise that we shall ever strive to serve you well and faithfully.

Answering your letter of April 15th. The statement which you say has been published in your newspaper to the effect that we intend to close

our plant on June 1st, and will be unable after that time to satisfy the needs of our customers, is a deliberate untruth, which, in all probability, was manufactured out of whole cloth by some malicious person who knew absolutely nothing about our business. The real facts of the matter are that we are no nearer a shut-down of our plant on June 1st than is the Atlantic Ocean of being converted into dry ground.

We wish you would send us copies of the papers in which the above notice has appeared. Please have them addressed personally to the writer, in care of the above company, advising us of their cost to you and the amount of postage paid, when we will cheerfully reimburse you.

It is with very deep regret that we announce the death of our senior partner, Mr. Andrew C. Smith. As you will recall, he was formerly in charge of our Sales Department. Mr. E. W. Meyers will succeed him and we bespeak for him the same confidence that our deceased friend has heretofore enjoyed.

We appreciate the many favors you have so willingly accorded us in the past and trust that in the future it will be our good fortune to receive a large share of your valued business.

Some time ago we shipped a half barrel of reserve cylinder oil to a person at Princeton, N. J., which he refuses to accept, claiming it arrived too late. We are anxious to find a customer for it.

The oil is strictly first class in every respect and guaranteed to give perfect satisfaction. If you will favor us by taking it we will make the price 27 cents a gallon, less freight. What is your pleasure?

I have pleasure in announcing the appearance of Henry Irving at this theatre on Friday, April 6th. As he is to give but one performance, and the chances for seeing the famous artist again in our city are very remote, I take it for granted that the public would like to be consulted in the selection of the play. Any one of the brilliant dramatic works in his repertoire should have an interest alike for the general playgoer and the students in the various educational institutions. If you will advise me which, in your opinion, would prove the wisest selection, it will help me make the event as popular as it assuredly will be artistic.

Anticipating the courtesy of your answer, I am,

Please note that we have cancelled the arrangement that has existed heretofore between ourselves and Messrs. Naar, Day & Naar for representing our goods. We might here state that the arrangement was always

most satisfactory and the reason for the change is that we desire personal representatives to look after our business generally.

Hereafter our salesman, Mr. Robert M. Johnston, will visit Cleveland at frequent periods, and as the occasion demands we will send an expert adjuster. We bespeak for Mr. Johnston your indulgence whenever he may call, and if you will advise us at any time that your machine should not be doing proper work we will have our adjuster stop and look at it.

We invite correspondence on any subject pertaining to the typewriter business, and you can feel that it will have prompt attention—either by mail or a personal visit.

The only conclusion we can reach, after reading your letter of June 12th, is that you have been deliberately defrauded if you have paid any money to the so-called agent who tried to sell you sugar under the guise that he was a representative of ours. In the first place, we do not employ agents, while, in the second place, we do not sell sugar, never have and, unless all signs fail, we never shall.

Let us, by way of friendly advice, warn you never to pay any money to strangers for goods to be delivered at some future time. If a stranger calls at your house and has something with him to sell, and you want it, you would, of course, take no chances unless the quality of the article was inferior. We also ask you, as a matter of protection to your own interests, as well as ours, to pay no attention to any man who represents himself to be traveling around for us, with authority to collect money or take orders.

I greatly appreciate the invitation you sent me to witness your graduation. Owing to a previous engagement, it will be impossible for me to attend, which fact I regret very much.

Please accept my congratulations upon the successful completion of the course of study you have been pursuing. I have watched your progress with interest and have no doubts as to your future. The business world is looking for earnest, college-trained men, and knowing your record, as I do, I predict for you a brilliant future in whatever line of endeavor you may undertake.

Kindly accept my resignation as purchasing agent of this company, to take effect June 1st, 1909. It is with reluctance that this letter is written, but my continued ill health makes it imperative that I seek employment in a warmer climate.

My connection with this company for the past two years has been very pleasant, and for other numerous reasons I regret very much the necessity of leaving you.

Your resignation of the 25th as purchasing agent of this company is before us. It comes as a surprise, as we had hoped your last leave of absence had benefited you to such an extent that you would be able to continue.

Your services for this company have been highly appreciated and we regret very much this break in our organization. Your resignation has been very reluctantly accepted.

We trust you will receive all the benefits from the change of climate which you seek, and if at any time you should decide to return to Marion we hope you will give us the first refusal of your services.

The midwinter meeting of the Gradgrind Club will be held next Monday evening, Jan. 27th. It will consist of the graduation exercises of the "District Skule." Every club member will be expected to come prepared to do some brief, laugh provoking stunt—we don't care what, so long as it isn't silly. We do wish, though, that you would try to make your part decidedly original, but, at the best, let it be short and lively.

If you know of some funny song or songs, even tho' you cannot sing, you might form a duet or a quartet with your friends and favor us throughout the evening. Recitations, orations, readings, funny stories, or anything else to make up a varied program will be acceptable. If your time will not permit you to commit anything to memory, just confine yourself to manuscript. We also desire that you come dressed, in so far as possible, as school girls and school boys, resolved to play the part of real girls and real boys for one evening, no matter if you are three score and ten.

A light luncheon, which we guarantee will not injure the digestive apparatus of even our most delicate children, will be served by the school trustees.

On or before Monday, will you please select for yourself some ridiculous name unknown to any of your friends and advise me of it in person or by letter or phone, so I can give it to the teacher before the opening of the exercises.

Please come and help us. Bring a friend, or a dozen if you can, but tactfully suggest to all outsiders that we expect them to deposit fifty cents, not for charity but as assurance of their good conduct.

Referring to your letter of April 10th. Much as we should like to cancel your unpaid account of March 17th, we hardly see how we can do it and still be just to our other deserving customers.

You know, Mr. Ayers, that sickness, accidents and a variety of other things of a like character are common to humanity the world over. We don't know when the sun rises what will happen before the sun sets. We

don't know when we accept an order from any person who is in good health whether he will be sick or even dead at the time the goods reach his city. We cannot predict with any positive degree of certainty when a shipment leaves our factory that it will ever be delivered to the consignee.

You will surely appreciate that we cannot assume the responsibility for life's misfortunes, nor can we afford to lose what is rightly due us solely because some one of our customers has come in contact with something for which he may not be responsible himself. We have got to contend with conditions as they exist, and have no other alternative but to ask our friends and customers to do the same.

We are more sorry for your loss than words can express, and as we cannot restore your home or your loved one, we do hope you will accept our sincerest sympathy, together with the further assurance that we have no desire to be unduly exacting about the payment of your account. We gladly extend your time until June 10th, which we believe will enable you to get matters so arranged that you can send us a remittance in full.

We have been very much interested in your letter of Dec. 19th telling us about your work, but we are very sorry to learn of your affliction. It is certain, though, that a boy with your ingenuity will overcome the very worst obstacles and eventually come out triumphant. Perhaps you will remember that the illustrious Grant said upon one occasion during the Civil War: "We will fight it out along this line if it takes all summer."

That is the kind of spirit we would commend to you, because it has been proved by experience that the boy who hangs on in this world, even amid adverse circumstances, is the one who is sure to land the choicest prizes.

We also appreciate your kindness in wishing us a Happy New Year. We wish you not only one happy New Year, but many. We sincerely hope that good fortune will attend your every effort in the future—that each day you will build, not upon the sand, but upon a rock, thus making for yourself an enduring foundation. Don't do anything that you will be ashamed of. Don't ever get involved in anything that is unmanly. Don't ever treat your God, your mother, or the flag of your country, with the slightest disrespect. Resolve at all hazards to be a genuine man, square in all your dealings—a man whom anyone can trust without having his confidence abused.

Answering your letter of June 17th. Unfortunately, we haven't much clothing, new or otherwise, except what we need ourselves, and if we had a liberal supply of what might be termed old, we should feel inclined

to make good use of it in our city, where there are thousands of people who haven't enough to eat, let alone enough to wear.

You will probably agree with us that charity begins at home—that our chief obligation rests with those nearest and dearest to us. After we have supplied their needs to the best of our ability, then we can begin to reach out and do a little something for others. Then again, Mr. Moshier, there are many of our other customers who have met with unfortunate circumstances who need not only clothes but many other things. If we were to send something to you, small or large, we would simply be advertising to the world that our other customers could apply to us and receive help, so rather than create such a belief, which, at the best, would be unfair, we have decided that it's next to impossible to make any special gifts to our customers. What we have to give them—and this you know is much if you have bought of us to any great extent—we must put into our goods, aiming to give more in 1915, for example, than we gave in 1914.

We regret that we cannot help you in the way we should like and hope your local friends will respond liberally to your needs.

Answering your letter of Feb. 19th. The situation today in our factories is just about the same as when you called a few weeks ago and applied for work. In brief, we have no place in either our office or factories where we could use your services to advantage.

It is admittedly true, Mr. Barnes, that you have been a good customer of ours, but, on second thought, we believe you will see that it would be utterly impossible for us to employ you or any other person solely out of consideration for a certain number of orders you have sent, provided we did not have a proper vacancy. To employ people when no vacancies exist would resolve itself into a question of public philanthropy, and this we cannot encourage in the case of one customer without obligating ourselves to all the others who are equally deserving.

As for your orders themselves, we have returned big values for every dollar you have turned over to us, with the result that no obligation exists on either side.

We shall, of course, be glad to extend tangible assistance to you in the line of employment if at some later time the situation warrants the increasing of our staff by entirely new people, instead of the returning of those who served us satisfactorily when times were more prosperous.

With kindest regards, we are,

At the conclusion of another busy year we take advantage of a pleasurable opportunity to send you our cordial greetings and hearty expressions

of good will. We are deeply grateful for the many valued favors you have so kindly accorded us, and ask that you accept our sincerest thanks.

During 1914 prosperity has been quite generally distributed throughout the various fields of commercial activity. We have earnestly endeavored, through conscientious effort, to merit our share and hope you have been most liberally remembered.

As the new year approaches, we feel ourselves possessed with an eager desire to excel the preceding one. This we shall do by increasing the efficiency of our factories and using every means at our disposal to bring the Heinz products to a still higher degree of perfection. We hope you will accord us your hearty co-operation and incidentally assure us that in 1915 you will push the sale of the unexcelled 57 varieties to the best of your ability.

As a favor, we should like to hear from you frequently, with suggestions, ideas and friendly criticisms. Our interests are closely allied; in fact, there seems to be sort of a neighborly feeling between us. This without a doubt is the result of the pleasant relations that have heretofore existed, and which we shall strive with unswerving purpose to continue unbroken.

With many good wishes for a successful year and awaiting your further commands, we remain,

Time in its rapid flight has brought us to the end of another year. We pause for the pleasure of greeting our many good customers and congratulating the nation as a whole upon the prosperity attained.

In our review of the business accorded us, we are pleasantly reminded of the valued favors received from your house. We extend our grateful appreciation. Prosperous conditions during 1914 seem to have been quite prevalent throughout the United States. Our unremitting efforts to please those who favored us have been well rewarded. We trust that you with our other friends and customers have received a generous share of prosperity.

With eager anticipation we turn our attention to 1915 and most urgently solicit your cordial co-operation and renewed friendship. We shall earnestly strive to merit this by having your dealings with us characterized by liberality and an unswerving aim to please. We hope to increase the efficiency of our different factories and thus add to the excellence of the Heinz products. May we be assured that in 1915 you will be just a little more enthusiastic and work harder than ever to extend the distribution of the 57 varieties?

Anticipating the pleasure of serving you and with sincere good wishes for a profitable year, we remain,

Answering your letter of April 29th. The report that has been circulated in your vicinity about some trouble in our company, which makes it impossible for us to do business any longer, is no nearer the truth than would be a statement from us to you that Niagara Falls had been turned upstream. The real facts of the matter are that we are doing business at the same old stand, and are just as busy as we can be in satisfying our thousands of customers scattered all over this country. What is more, we will be in business tomorrow and the day after, and to be still more explicit, we will be right here five years from now ready to serve you and others, unless we are wiped out of existence by some such phenomenal disturbance as an earthquake.

There is no question but that the contrary reports made in your town were prompted by some person who is antagonistic to us, and who would say anything, truthful or otherwise, to injure us, as he would our customers. At any rate, please be mindful that you can send us as many orders as you wish, with the assurance that each one will be filled promptly, and that you will also be protected by us while working in accordance with our instructions.

Agreeable to your request of recent date, we are enclosing our New York Check No. 126725 for \$12.00, as refund of the amount received from you on May 15, 1911.

Unfortunately, Mr. Severance, you entertain the mistaken impression that we have treated your order with a spirit of indifference, whereas, we have done everything that we thought was right and consistent to effect a prompt delivery of your goods. You will recall that in the first place the shipment, through a mistake of ours, for which we apologize most sincerely, was wrongly consigned to Chicago, Illinois, instead of Chicago, Ohio. We did not detect this error until you complained of the non-delivery of the goods on June 7th, when we immediately instructed our Chicago drayman to have the shipment re-consigned to you at Chicago, Ohio, confidently believing that this transfer would enable you to get the goods quicker than if we were to send a duplicate shipment from Buffalo.

It now appears that we not only made a blunder at the beginning of the transaction, but the railroad company made another by side-tracking the goods somewhere between Chicago, Ill., and Chicago, Ohio. We sent two telegrams the other day to see if we could find out just what had become of your shipment.

We hope you will look at the circumstances of this transaction in the right way, Mr. Severance, bearing in mind that a similar incident would seldom, if ever, repeat itself, even though you were to send us a hundred orders. Accidents, as you well know, do not come in steady procession—they only occur at wide intervals. We also hope you will decide to renew

the order at a later date, or else send us a brand new one, thus getting for yourself a share in the profits and high values we are constantly distributing to our hundreds of customers.

We have your letter of recent date, in which you take some issue with us because we have asked you for \$1.00 to pay for the repairs on a flute you recently returned. To our regret, you have not as yet given us definite information as to just when you obtained this flute from us. Please advise us on this point promptly, bearing in mind that we wish to know the approximate date you ordered the flute, and the full name and address of the person to whom you instructed us to send it. You might also explain just how much and what kind of usage the flute was given before you sent it back. After receiving the above facts, which we need and deserve, we will soon conclude the matter to your entire satisfaction. For your answer we enclose a stamped envelope.

With reference to the complaint you recently made to one of our representatives about a sewing machine received from us in the fall of 1904, we have written to our manufacturers requesting them to give you a little advice as to how your machine may be operated to your satisfaction. It may be that instead of writing you they will send a man to your home. Please be patient for a few days, and if you are not favored with a letter from them or a call from one of their representatives, we wish you would be good enough to write us again, describing your trouble a little more in detail, so that we can take whatever action is necessary to make your sewing machine all right.

We don't like to be critical, but, nevertheless, we feel you have been a little unjust to yourself, as you have to us, in remaining silent so long about your sewing machine. Had you written to us months ago, explaining the exact trouble, we would have adjusted everything satisfactorily without making it necessary for you to expend anything for local repairs. We are here to make things right when they are wrong, but this end we cannot accomplish to the best advantage of all unless our customers are as prompt with us as they expect us to be with them.

Thanking you for the courtesy that you extended to our representative, and hoping we shall hear from you again very soon, we are,

We are very grateful for your combined remittances of \$242.00.

Your loyalty in the face of strong opposition is indeed commendable. No doubt your friends who had some doubts about the merits of our piano will be well convinced to the contrary when they see the splendid instrument we have shipped to you. There is no question in our minds but that

the piano will satisfy you. If it doesn't, you may avail yourself of our liberal guarantee to exchange it at our expense.

In this connection, you might assure some of your friends who, unfortunately, appear to be possessed of the Doubting Thomas spirit, that the man or woman who buys anything of us, be it large or small, takes no chances. We guarantee the quality of our goods. We back up our guarantee by stating very plainly in our catalog that anything bought of us, whether it costs \$40.00 or \$400.00, or even more, will be cheerfully taken back and exchanged or money refunded, provided the purchaser is in any way dissatisfied.

With sincere appreciation of your loyalty, upon which we are sure we can depend at all times, and wishing you continued success, we are,

We have just wired you as per the enclosed confirmation and now have pleasure in advising you that your goods have been duplicated. We have every reason to believe that the second shipment will reach you without unusual delay, perhaps in time for you to make deliveries to your customers by the latter part of next week. If the first shipment should arrive before the second, we suggest that you accept everything and go right ahead with the delivery of the goods, and when the second comes to hand it's barely possible that you can use all or a part of that, also. If so, advise us, please, and we will charge your account accordingly, withdrawing our claim against the carriers.

You may be assured that we are more than sorry for the exceptional delay in which the first shipment has become involved, but are confident you appreciate the fact that the responsibility rests entirely with the railroads, they having made the mistake of sending the goods to some place other than Bloomington. Such a thing, as you know, will occur once in a while, but not often.

We can readily understand why you thought it advisable to send us a telegram, and, on the other hand, we believe you see just why we cannot accept communications from our customers in this form. If we were to encourage such a practice, we would soon have more telegrams than letters and an item of expense that would be dazzling. To avoid this, we have made it an invariable practice to refuse all telegrams, although, as you are a particularly good customer of ours, we have decided in this instance to reimburse you by enclosing draft for 50 cents. From now on, when you find it necessary to communicate with us, please make use of the letter always, as that, unless hindered in some very unforeseen way, will be delivered to us within about 20 or 24 hours after it leaves your city.

With much regret for your annoyance and assuring you of our very keen appreciation of your many valued favors, we are,

We are glad to learn from your letter of January 4th that you intend to send us another order soon. It will please us to give it our very best attention.

You tell us that of late you have been somewhat annoyed by mistakes in your orders. It appears that upon one occasion we sent you tea instead of coffee, while on another we omitted a can of tea, making it necessary for you to write three letters. Both of these transactions were unfortunate and we are sorry for them. You will, of course, concede that we do not make mistakes intentionally. We make them solely because we are fallible, and, as a result, we cannot always keep every part of our big organization in the correct channels.

As for the item of postage you mention, we regret that you did not bring this to our attention long ago. At any rate, we don't care to see you put to any extra expense on matters for which we are directly responsible, so we are pleased to enclose ten cents in stamps to compensate you for the letters written with regard to some of your recent orders.

It may be well to add, as a concluding word, that we have never questioned your honesty. We know that is irreproachable. The letters we have written to you were not intended to cast the slightest reflection upon you in any way. They were simply written for the purpose of getting more information about your reported shortage than what your letter contained. We usually ask our customers quite a few questions about a shortage, so we can have enough facts to investigate intelligently. If we should make promiscuous allowance of shortages, asking no questions at all, we would be doing business on a random principle, to say nothing of the opportunity we would deny ourselves to make needed reforms in our service.

We thank you very much for all that you have done for us in the past and hope the year 1915 will be crowded full of success and happiness for you.

Answering your letter of recent date, in which you express the thought that we refused you credit because we had some doubts about your reliability. Let us emphasize, with all the earnestness at our command, that your honesty has never been questioned by us, either directly or otherwise. We are ready to extend you credit whenever you want it, for any reasonable amount, and all we ask in return is that you comply with a few simple terms such as any other first-class firm would require, under like circumstances.

Going back to the order you sent to us in January, 1908, you will doubtless recall that we did not take any exception to you personally, but to the reference you gave us. There was a good reason for this. When

we could not accept your first reference, we asked you for the name of some merchant in your city. We did this solely for the purpose of gaining an acquaintance.

You know that if you were to go into the home of any particular person—someone you had never met before—you would probably be introduced. That is all we want when some stranger in some distant city applies to us for credit.

You surely realize that when a Mr. Smith, for example, from some city in some part of Pennsylvania, writes in to us and says, "Ship \$100.00 worth of goods on credit," we would be acting perfectly correct if we asked someone in Mr. Smith's city to tell us who Mr. Smith was, just as you would expect someone to tell you about a company in a distant city with which you had never dealt.

Believing that we now agree upon this question of credit, we are going to suggest, for your own good, that you send us at least a trial order. The freight will be less, while we know for a fact that the goods will be better. If you can get the best goods from us at the least expense to yourself, then it will certainly be to your advantage to buy of us. Our catalog, which will give you a good idea of what we are doing for our customers, will be mailed today. We hope you will give it a very thorough reading and at some time in the early future favor us with an order. In the meantime, we extend best wishes.

We have just learned through one of our representatives that you have no particular regard for any of our lace curtains, and as we are much interested in a complaint like this, or any other, we are writing you to see if we can ascertain just what you have found wrong with our curtains, either through actual use or observation of them in the homes of some of your friends. Please tell us just what you have on your mind, as it's certain that you cannot be any too frank to suit us. Moreover, if you have any of our curtains in your home that have proved unsatisfactory, we should like to know the name and number of them, date of the purchase, and some facts as to the exact trouble, when you will find us ready and willing to make a proper adjustment of anything that is wrong, or to give you needed explanations about the manufacture of our curtains, with the hope that eventually you will see this phase of our business in a more favorable light.

It pleases us to learn that you are a W. C. T. U. woman. We wish all women were marching under similar colors, but as they aren't we must hope that the example of women like yourself will be so potent as to constantly enlist others in the fight, which cannot mean anything else but a better manhood and womanhood.

Concerning your remark that you hardly deem it right to sell witch hazel, Jamaica ginger, peppermint and wintergreen because of the presence of alcohol in them, we can only say that without alcohol these articles would be impossible. Jamaica ginger finds its original source in the root of an oily substance. Peppermint comes from an oil, and wintergreen does also. Oil is not soluble in water, and for that reason it is necessary to use alcohol in the preparation of practically all extracts in order to produce the proper solution. Our point probably finds its best illustration in lemon and orange extract, which, you know, are prepared from the peel. If we took the oil itself from either the lemon or orange and endeavored to prepare an extract the result would be a failure, because the proper solution could not be made. In the case of witch hazel, alcohol serves as sort of a preservative; without it marked deterioration would quickly appear, the same as it would in many other articles of a similar character.

You will see from the above that alcohol really has its legitimate uses, and, when associated with flavoring extracts, witch hazel and a variety of other daily needs it is really a good agency. We doubt if its use in any of the capacities named has ever inspired a taste for strong drink.

We thank you for the evidences of your sterling character, as manifested by your letter, and hope our pleasant relations with you will continue indefinitely. It is always a genuine inspiration to work for and with anyone who is square with everybody and everything.

We admire the courteous spirit of your letter of March 25th, as we do your loyalty to the Typographical Union. It is certain that a man who is loyal to his employers, or the organizations with which he may be identified, is one with whom it is a pleasure to do business.

The real facts about our indirect relations with the Typographical Union of this city are that several years ago we were asked to break a contract with a certain printing establishment in Buffalo in order to aid the Union in a strike that was at that time in progress. We refused to comply with this request because the shop in question had always kept its agreements with us, and was the only one in Buffalo with an equipment sufficient to take care of our peculiar and exacting needs. Following our refusal, we were falsely accused of having some interest in the establishment; whereas, we had no more to do with its ownership or management than we have with the movement of the planets. However, the Union has steadfastly taken the position that we were in the wrong, and should accordingly abide by their dictations to have our printing done elsewhere, even though the other shop which they might suggest was totally inadequate to turn out our printing as promptly and thoroughly as we had been in the habit of receiving it for over a quarter of a century.

Under these circumstances, it hardly seems right for a man of your fairness to judge the attitude of our company towards the working man on the conditions that may exist in an outside plant in which we have no active voice. You surely would not care to have us condemn you because your neighbor might be a criminal, while your neighbor would not relish the thought of having us look with disfavor upon him solely because he does not regulate his whole life according to a rule of action laid down by you. Every man deserves to be judged (and judgment, by the way, is such a mighty serious thing that it should be cautiously administered) by the things he does himself, and not by those done by his brother, unless he is an accomplice with his brother in perpetrating something that the law says is wrong.

As for the table question, you will recall that in August, 1911, the price of the No. 416 Table, which you ordered, was \$16.00. You were surely familiar with the price at the time the table was ordered, or else you would not have sent your order to us. If these facts are true, then we made no mistake in charging you \$16.00 in 1911 for a \$16.00 table.

The fact that this same table sells for \$15.00 today is no uncommon thing, because prices change with conditions. You know that the world moves and that progress is being made every day, with the result that it's easier and correspondingly cheaper to manufacture hundreds of articles today than during the same period of last year. For example : We recall that some four years ago we were putting coal into our 15-500 horse power boilers by means of wheelbarrows. Today we dump the coal into a big hopper, from which it is elevated by means of buckets to another hopper and taken therefrom by sort of a trolley car to our boilers, which are now self-feeding and self-firing. This change has made a natural reduction in our power house expenses, while in turn the same item has enabled us to make certain reductions in our manufacturing cost.

To bring the question nearer home, suppose you think a moment about some of the prices you are paying in your own stores for groceries or like articles. You know full well as we that nearly everything has advanced since last year, because conditions in the commercial world appear to have made such a thing imperative. We don't believe that the advanced prices which ordinarily exist are justified; nevertheless, they are in evidence, ever reminding us that yesterday is not a criterion for today, nor can we take today and use it as an accurate prediction for what may occur tomorrow.

Speaking of our company in a general way, you should congratulate yourself that you are dealing with an organization that is going ahead—that is figuring all the time how it can give you more for your money. A thorough study of our prices will show you that they go down oftener than they go up.

In your letter of January 21st, you said that you had a sideboard with a large crack in it, but you never mentioned it because of the bother and expense it would be to us. Let us assure you, Mrs. Behringer, that we always find real joy in satisfying customers, so if you have a sideboard that isn't all right we wish you would find out what it will cost to have it put in good condition locally. Then write us, being careful to show the exact location of the crack on the sideboard and the extent of it. If we find that the price for local repairs is reasonable, we will instruct you to go ahead with the work, with the understanding that we will pay the bill. If the price is greater than what we would care to pay, we will arrange to have the sideboard immediately returned to us at our expense, even though it may have been used. We are here to make anything and everything right that is wrong, and this we always do if our customers will be good enough to favor us with their prompt co-operation.

Your letter of Dec. 6th, which we were glad to receive, requests us to send you a calendar and a box of candy for Christmas. We haven't any calendars and as for the candy, we should like to send you a hundred boxes were it not for all the other little girls and boys who are equally deserving.

Perhaps you don't know, Miss Gracie, that our company sells its goods every year to about a million different families. That is a large number of people, isn't it? Among all these families there must be thousands of boys and girls just like your little brothers and sisters. Now, don't you see that if we were to send some candy to your home we ought to do the very same thing for the other little folks whose mothers often buy our products? As we cannot send to everybody, we are sure you will agree with us that it would be very wrong to send a box or two to you and utterly forget the other little folks with whom our interests are naturally allied.

We are more than sorry to learn that your papa, through accident, has been rendered a cripple. However, we are sure that you and your brothers and sisters must be a great inspiration to him. Some day you will all be old enough to help him a great deal. Then you can make his declining years his best and happiest. In the interval, we are quite sure that a kind Providence will take good care of him, including all the other members of your household. As for yourself, we know you will be brave and kind and true, living each day in such a way as to improve your own life and incidentally better the lives of all others who come in contact with you.

You were very kind indeed to wish us a Merry Christmas and a Happy New Year. We wish the same for you and for you all. And whether you get a few gifts, or many, or none, on Christmas we do hope you will try to be very happy, cherishing the thought that the greatest gift in all ages to all mankind is the Christ Child, born hundreds of years ago in that lonely manger in Bethlehem.

UNIVERSITY OF CALIFORNIA LIBRARY
BERKELEY

Return to desk from which borrowed.

This book is DUE on the last date stamped below.

MAY 19 1948

29 Dec '49 W

4 Jun '52 H

21 May 3 1952

5 May 61 CK
RECD LD

APR 25 1961

LD 21-100m-9, '47 (A5702s16)476

YB 18499

EKC a
TOO -

366694

HF5726
NG

UNIVERSITY OF CALIFORNIA LIBRARY

